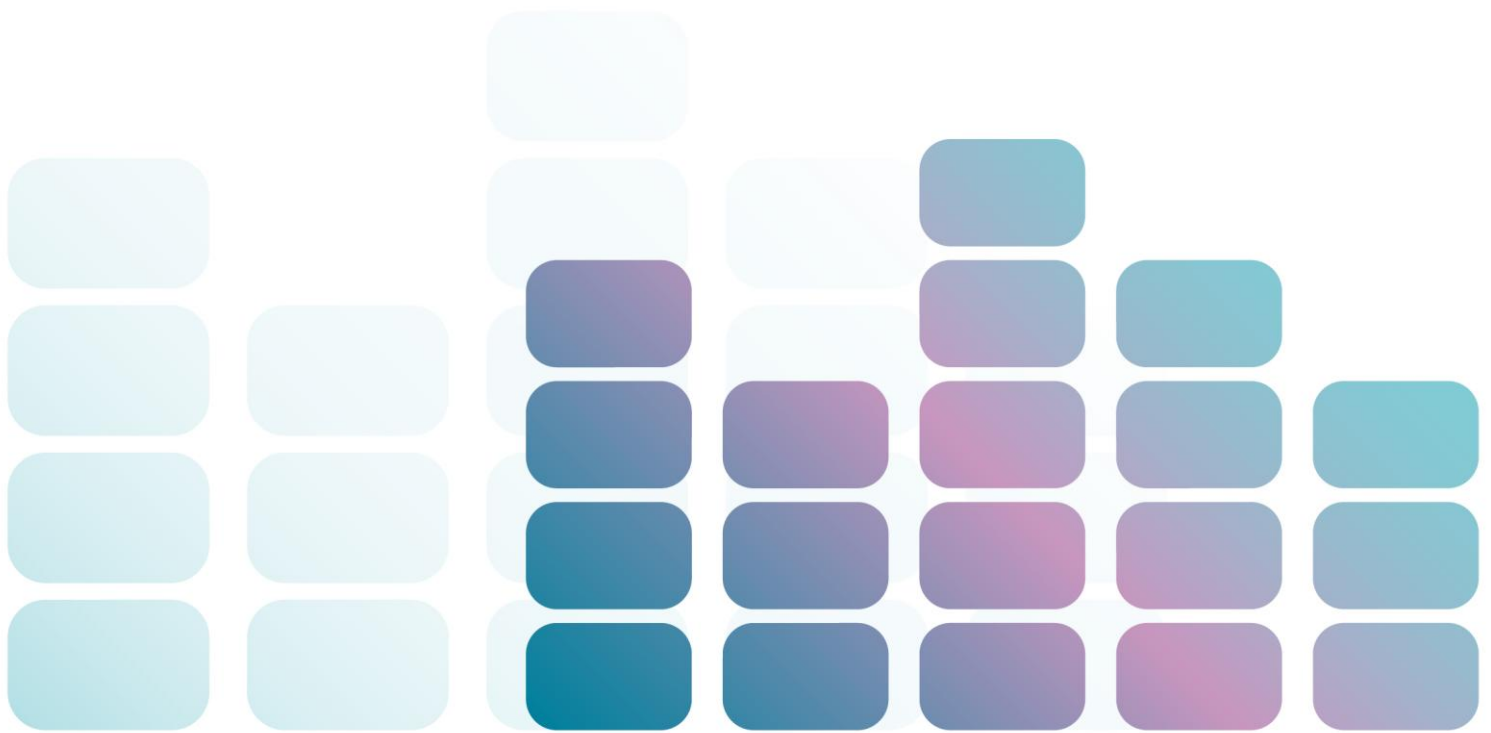


# Architecture and Design Scotland

2024/25 Annual Audit Report



Prepared for Architecture and Design Scotland and the Auditor General for Scotland  
December 2025

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# Key messages

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## Audit of the annual report and accounts

- 1 All audit opinions stated that the annual report and accounts were free from material misstatement.
- 2 There were no significant findings or key audit matters to report. All audit adjustments required to correct the financial statements were processed by Architecture and Design Scotland (A&DS).
- 3 The key risks arising from the audit of A&DS's accounts were detailed in our Annual Audit Plan. There are no matters relating to our significant risks of material misstatement to draw to the attention of A&DS.

## Financial Sustainability and Best Value audit

- 4 A&DS continues to face significant financial challenges in the short to medium term. A rolling financial forecast is used to identify risks to financial sustainability.
  - 5 The performance report is consistent with the financial statements and has been prepared in accordance with relevant statutory guidance, but this should be revised in 2025/26 to ensure it reflects A&DS's new direction.
  - 6 The governance statement is consistent with the financial statements and has been prepared in accordance with relevant statutory guidance.
  - 7 A&DS has appropriate arrangements in place for securing Best Value.
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# Introduction

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## Purpose of the Annual Audit Report

1. The purpose of this Annual Audit Report is to report the significant matters identified from the 2024/25 audit of Architecture and Design Scotland's annual report and accounts and the wider scope areas specified in the [Code of Audit Practice \(2021\)](#).
2. The Annual Audit Report is addressed to Architecture and Design Scotland, hereafter referred to as 'A&DS', and the Auditor General for Scotland, and will be published on [Audit Scotland's website](#) in due course.

## Appointed auditor and independence

3. Stephanie Harold, of Audit Scotland, has been appointed as external auditor of A&DS for the period from 2022/23 until 2026/27. As reported in the Annual Audit Plan, Stephanie and the audit team are independent of A&DS in accordance with relevant ethical requirements, including the Financial Reporting Council's Ethical Standard. There have been no developments since the issue of the Annual Audit Plan that impact on the continued independence of the engagement lead or the rest of the audit team from A&DS, including no provision of non-audit services.

## Acknowledgements

4. We would like to thank A&DS and its staff, particularly those involved in preparation of the annual report and accounts, for their cooperation and assistance during the audit. We look forward to working together constructively over the remainder of the five-year audit appointment.

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# Audit scope and responsibilities

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## Scope of the audit

**5.** The audit is performed in accordance with the Code of Audit Practice, including supplementary guidance, International Standards on Auditing (ISA) (UK), and relevant legislation. These set out the requirements for the scope of the audit which includes:

- An audit of the financial statements and an opinion on whether they give a true and fair view and are free from material misstatement, including the regularity of income and expenditure.
- An opinion on statutory other information published with the financial statements in the annual report and accounts, namely the Performance Report and Governance Statement.
- An opinion on the audited part of the Remuneration and Staff Report.
- Concluding on the financial sustainability of A&DS and a review of the Governance Statement.
- Reporting on A&DS's arrangements for securing Best Value.
- Provision of this Annual Audit Report.

## Responsibilities and reporting

**6.** The Code of Audit Practice sets out the respective responsibilities of A&DS and the auditor. A summary of the key responsibilities is outlined below.

### Auditor's responsibilities

**7.** The responsibilities of auditors in the public sector are established in the Public Finance and Accountability (Scotland) Act 2000. These include providing an independent opinion on the financial statements and other information reported within the annual report and accounts, and concluding on A&DS's arrangements in place for the wider scope areas and Best Value.

**8.** The matters reported in the Annual Audit Report are only those that have been identified by the audit team during normal audit work and may not be all that exist. Communicating these does not absolve A&DS from its responsibilities outlined below.

**9.** The Annual Audit Report includes an agreed action plan at [Appendix 1](#) setting out specific recommendations to address matters identified and includes details of the responsible officer and dates for implementation.

### **A&DS's responsibilities**

**10.** A&DS has primary responsibility for ensuring proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety, and regularity that enables it to successfully deliver its objectives. The features of proper financial stewardship include:

- Establishing arrangements to ensure the proper conduct of its affairs.
- Preparation of an annual report and accounts, comprising financial statements that give a true and fair view, and other specified information.
- Establishing arrangements for the prevention and detection of fraud, error and irregularities, and bribery and corruption.
- Implementing arrangements to ensure its financial position is soundly based.
- Making arrangements to secure Best Value.
- Establishing an internal audit function.

### **National and performance audit reporting**

**11.** The Auditor General for Scotland and the Accounts Commission regularly publish national and performance audit reports. These cover a range of matters, many of which may be of interest to A&DS and the Audit Committee and Board. Details of national and performance audit reports published over the last year can be seen in [Appendix 2](#).

# Audit of the annual report and accounts

## Main judgements

All audit opinions stated that the annual report and accounts were free from material misstatement.

There were no significant findings or key audit matters to report. All audit adjustments required to correct the financial statements were processed by A&DS.

The key risks arising from the audit of A&DS's accounts were detailed in our Annual Audit Plan. There are no matters relating to our significant risks of material misstatement to draw to the attention of A&DS.

## Audit opinions on the annual report and accounts

**12.** A&DS's annual report and accounts were approved by the Board on 10 December 2025 and signed by the appointed auditor on 10 December 2025. The Independent Auditor's Report is included in A&DS's annual report and accounts, and this reports that, in the appointed auditor's opinion, these were free from material misstatement.



## Audit timetable

**13.** The unaudited annual report and accounts and all working papers were received on 23 October 2025. Whilst this was later than the date in the agreed audit timetable, it was agreed with Audit Scotland in advance and this did not impact on delivery of the planned audit work.

## Audit Fee

**14.** The audit fee for the 2024/25 audit was reported in the Annual Audit Plan and was set at £12,150. There have been no developments that impact on planned audit work required, therefore the audit fee reported in the Annual Audit Plan remains unchanged.

## Materiality

**15.** The concept of materiality is applied by auditors in planning and performing an audit, and in evaluating the effect of any uncorrected misstatements on the financial statements or other information reported in the annual report and accounts.

**16.** Broadly, the concept of materiality is to determine whether misstatements identified during the audit could reasonably be expected to influence the decisions of users of the annual report and accounts. Auditors set a monetary threshold when determining materiality, although some issues may be considered material by their nature. Therefore, materiality is ultimately a matter of the auditor's professional judgement.

**17.** Materiality levels for A&DS were determined at the risk assessment phase of the audit and were reported in the Annual Audit Plan, which also reported the judgements made in determining materiality levels. These were reassessed on receipt of the unaudited annual report and accounts. No changes were required to the materiality levels, which are outlined in [Exhibit 1](#).

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### Exhibit 1 2024/25 Materiality levels for A&DS

Materiality	Amount
<b>Materiality</b> – set at 2% of gross expenditure per the unaudited annual report and accounts 2024/25	£35,900
<b>Performance materiality</b> – set at 75% of materiality. As outlined in the Annual Audit Plan, this acts as a trigger point. If the aggregate of misstatements identified during the audit exceeds performance materiality, this could indicate further audit procedures are required.	£26,900
<b>Reporting threshold</b> – set at 5% of materiality.	£1,790

Source: Audit Scotland

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## Significant findings and key audit matters

**18.** ISA (UK) requires auditors to communicate significant findings from the audit to those charged with governance, which for A&DS is the Audit Committee.

**19.** The Code of Audit Practice also requires public sector auditors to communicate key audit matters. These are the matters that, in the auditor's professional judgement, are of most significance to the audit of



the financial statements and require most attention when performing the audit.

**20.** In determining key audit matters, auditors consider:

- Areas of higher or significant risk of material misstatement.
- Areas where significant judgement is required, including accounting estimates that are subject to a high degree of estimation uncertainty.
- Significant events or transactions that occurred during the year.

**21.** There are no significant findings or key audit matters to report.

### **Qualitative aspects of accounting practices**

**22.** ISA (UK) 260 also requires auditors to communicate their view about qualitative aspects of AD&S's accounting practices, including accounting policies, accounting estimates, and disclosures in the financial statements.

#### **Accounting policies**

**23.** The appropriateness of accounting policies adopted by A&DS was assessed as part of the audit. These were considered to be appropriate to the circumstances of A&DS, and there were no significant departures from the accounting policies set out in the Financial Reporting Manual (the FReM).

#### **Disclosures in the financial statements**

**24.** The adequacy of disclosures in the financial statements was assessed as part of the audit. The quality of disclosures was adequate, with additional levels of detail provided for disclosures around areas of greater sensitivity.

### **Other matters to report**

**25.** Auditing standards require auditors to report a number of other matters if they are identified or encountered during an audit. These matters include suspected or identified fraud, non-compliance with legislation, going concern, related parties and significant deficiencies in control. From work done throughout the audit, there were no matters identified or encountered on the audit of A&DS which required to be reported.

### **Significant matters discussed with management**

**26.** All significant matters identified during the audit and discussed with A&DS's management have been reported in the Annual Audit Report.

## Audit matters and adjustments

### Audit matters

**27.** Due to the nature of the issues identified as part of the 2022/23 and 2023/24 audits relating to IFRS 16 and the complexities around accounting for leases, we identified a risk of material misstatement around the accuracy of the accounting treatment of lease transactions in 2024/25.

**28.** We carried out specific work including:

- Review of the depreciation and disposal of the previously recognised right-of-use asset following the end of this lease arrangement. No issues were identified from this work.
- Review of the utilisation of the dilapidations provision in relation to the previously recognised right-of-use asset. No issues were identified from this work.
- Review of the new licence agreement for desk space at Edinburgh Futures Institute and whether this represents a lease arrangement under IFRS 16. Following discussions with A&DS's management, an assessment was carried out by management which identified that the current licence agreement does not represent a lease arrangement under IFRS 16. We agreed with this assessment and recommended that additional detail be included in the leases disclosure to highlight this.

### Audit adjustments

**29.** No audit adjustments were required to the financial statements greater than the reporting threshold of £1,790. Audit adjustments required to other disclosures are outlined in [Exhibit 2](#).

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## Exhibit 2

### Audit adjustments

#### Audit adjustments in disclosures

1. Our audit work identified a number of adjustments which were required in the performance report which were amended. Further areas for improvement in the performance report have been identified (see [Recommendation 2](#)).
  2. Our audit work identified a number of adjustments which were required in the remuneration and staff report which were amended.
  3. Within the statement of cashflows, the in-year movement in provisions was included within the overall in-year movement in payables and other current liabilities. This was corrected to show the in-year decrease in provisions of £47,485 separately.
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## Audit adjustments in disclosures

4. The disclosure around leases (Note 10) was revised to provide additional detail that management's assessment of the current desk rental agreement with Edinburgh Futures Institute did not represent a lease arrangement under IFRS 16.

Source: Audit Scotland

**30.** Management of A&DS processed audit adjustments for all misstatements identified greater than the reporting threshold. As a result, there are no uncorrected misstatements to report.

## Significant risks of material misstatement identified in the Annual Audit Plan

**31.** Audit work has been performed in response to the significant risks of material misstatement identified in the Annual Audit Plan. The outcome of audit work performed is summarised in [Exhibit 3](#).

### Exhibit 3

#### Significant risks of material misstatement to the financial statements

Risk of material misstatement	Planned audit response	Outcome of audit work
<p><b>Fraud caused by management override of controls</b></p> <p>Management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> <li>• Evaluate the design and implementation of controls over journal entry processing.</li> <li>• Make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries.</li> <li>• Test journals entries, focusing on those that are assessed as higher risk, such as those affecting revenue and expenditure recognition around the year-end.</li> </ul>	<p>Audit work performed found:</p> <ul style="list-style-type: none"> <li>• The design of controls over journal processing were appropriate and these were implemented as intended.</li> <li>• No inappropriate or unusual activity relating to the processing of journal entries was identified from discussions with individuals involved in financial reporting.</li> <li>• No significant issues were identified from testing of journal entries.</li> <li>• No significant issues were identified from transactions outside the normal course of business.</li> </ul>

Risk of material misstatement	Planned audit response	Outcome of audit work
	<ul style="list-style-type: none"> <li>• Evaluate significant transactions outside the normal course of business.</li> <li>• Assess the adequacy of controls in place for identifying and disclosing related party relationships and transactions in the financial statements.</li> </ul>	<ul style="list-style-type: none"> <li>• The controls in place for identifying and disclosing related party relationships and transactions were adequate.</li> </ul> <p><b>Conclusion:</b> There is no evidence of fraud caused by management override of controls.</p>

Source: Audit Scotland

## Prior year recommendations

**32.** A&DS has made good progress in implementing the agreed prior year audit recommendation.

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# Financial Sustainability and Best Value audit

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## Conclusion

A&DS continues to face significant financial challenges in the short to medium term. A rolling financial forecast is used to identify risks to financial sustainability.

The performance report is consistent with the financial statements and has been prepared in accordance with relevant statutory guidance, but this should be revised in 2025/26 to ensure it reflects A&DS's new direction.

The governance statement is consistent with the financial statements and has been prepared in accordance with relevant statutory guidance.

A&DS has appropriate arrangements in place for securing Best Value.

## Audit approach to wider scope and Best Value

### Wider scope

**33.** The Annual Audit Plan reported that A&DS was considered to be a less complex body for the wider scope audit. Therefore, the wider scope audit does not cover all four wider scope areas and is instead limited to concluding on the financial sustainability of A&DS.

### Duty of Best Value

**34.** The [Scottish Public Finance Manual](#) (SPFM) explains that Accountable Officers have a specific responsibility to ensure that arrangements have been made to secure Best Value. [Best Value in public services: guidance for Accountable Officers](#) is issued by Scottish Ministers and sets out their duty to ensure that arrangements are in place to secure Best Value in public services.

**35.** Consideration of the arrangements A&DS has in place to secure Best Value have been carried out alongside the wider scope audit.

## Wider scope risks

**36.** Audit work has been performed in response to the wider scope risk identified in the Annual Audit Plan. The outcome of audit work performed is summarised in [Exhibit 4](#). The 'Risk' and 'Planned audit response' columns of Exhibit 4 come directly from our Annual Audit Plan (issued March 2025).

### Exhibit 4 Wider scope risk

Risk	Planned audit response	Outcome of audit work
<p><b>Financial sustainability</b></p> <p>Year-end budget deficits with a cumulative value of £369k have been forecast from 2026/27 to 2028/29, based on rolling financial forecasts. Significant savings are required to mitigate the forecast deficits. A&amp;DS faces inflationary and pay related pressures over the short to medium term, with similar challenges across the public sector.</p> <p>A&amp;DS continues to engage with its sponsor department on these challenges and is exploring ways to address them, including its review of office accommodation needs, which resulted in an office move; the introduction of a voluntary service scheme in 2024/25; and provision of online events when appropriate.</p> <p>With these financial pressures, A&amp;DS faces significant challenges in maintaining the delivery of services in a financially sustainable way.</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> <li>• Review A&amp;DS's annual budget-setting and monitoring arrangements.</li> <li>• Review A&amp;DS's medium to longer term financial planning.</li> <li>• Review A&amp;DS's ongoing financial position and delivery of savings.</li> </ul>	<p>Audit work performed found:</p> <ul style="list-style-type: none"> <li>• Budget setting was completed before the start of the financial year, and regular reporting of the financial position is provided to the Audit Committee and the Board.</li> <li>• A&amp;DS does not have a formal medium to longer term strategy but prepares rolling five-year financial forecasts. These forecasts are used to identify budget gaps and other risks to financial sustainability across the short to medium term.</li> <li>• A&amp;DS continues to face financial challenges including inflationary and pay-related pressures. Given that 89% of net expenditure in year relates to staff costs, there are fewer variable costs for supporting delivery of savings and addressing cost pressures.</li> </ul> <p><b>Conclusion:</b> Financial sustainability in the short to medium term continues to be challenging for A&amp;DS.</p>

## Financial Sustainability

### Performance against budget in 2024/25

**37.** The main financial objective for A&DS is to ensure that the financial outturn for the year is within the grant-in-aid funding allocated by the Scottish Government.

**38.** A&DS received grant-in-aid of £1,837k from the Scottish Government in 2024/25 and reported an outturn of £1,752k against this funding. The small underspend of £85k has increased reserves to £278k as at 31 March 2025.

### A balanced budget has been set for 2025/26

**39.** The 2025/26 budget was approved by the Board in March 2025. At this time, there was a balanced budget, with agreed funding from Scottish Government of £1,799k. Additional funding of £20k was later confirmed by Scottish Government to contribute towards increasing employers' National Insurance costs. There was further additional funding later in year to support A&DS's digital work and upskilling of staff through training.

**40.** A&DS's 2025/26 budget is fully allocated with identified savings from staff secondments and career breaks. Discussions continue on a regular basis with the sponsor department to ensure awareness of the challenges faced by A&DS due to tightening budgets.

### Financial challenges remain going forward

**41.** A&DS does not have a specific financial strategy but does prepare rolling five-year financial forecasts to assist with financial planning and achievement of strategic outcomes. The forecasts provide high-level estimates of funding/income and expenditure across the five-year period. These are useful in identifying and addressing risks to financial sustainability across the short to medium term.

**42.** Staff costs accounted for 89% of net expenditure in 2024/25 and there are other fixed costs facing A&DS including desk rentals and IT costs, with the remaining expenditure being incurred delivering core services. Savings were recognised toward the end of 2024/25 through the voluntary severance scheme which concluded in March 2025. These savings will be carried forward on a recurring basis. Some further salary savings have been identified in 2025/26 due to temporary staff secondments and career breaks. However, salary costs will increase again from 2026/27 when these employees return, placing increased pressure on delivering within future budgets.

**43.** A&DS is forecasting a small budget surplus in 2026/27 of £26k, however budget gaps are then forecast annually, totalling £474k over the financial years 2027/28 to 2030/31. Whilst known pay pressures have been incorporated into the 2026/27 budgets, future financial uncertainties

such as further pay-related pressures or reductions in funding will continue to impact these forecasts.

**44.** A&DS should continue to engage with its sponsor department to ensure that financial challenges and pressures are communicated.

### Recommendation 1

We continue to recommend that A&DS regularly monitors its budgets and rolling financial forecasts to ensure informed financial planning decisions are made and risks identified, with ongoing revisions made when new information is obtained.

### Scottish Government review

**45.** In 2023, a review of A&DS was commissioned by the Scottish Government to ensure that Scotland's approach to architecture and the built environment remains relevant, effective and aligned with national priorities.

**46.** The findings of this review were shared with A&DS in September 2024, including recommendations to refocus work on architecture and design, positioning A&DS as a centre for excellence that supports sector-wide development through collaboration, insight and innovation.

**47.** A&DS has worked closely with the Scottish Government and wider partners throughout 2025/26 to begin implementing the recommendations and developing a programme of work which reflects its new direction. This new direction will promote the value of good design in addressing the challenges facing Scotland's places today.

**48.** Updates to corporate and business plans to reflect this new direction and the associated planned outcomes will be expected following the development of the new programme of work.

**The performance report is consistent with the financial statements and has been prepared in accordance with relevant statutory guidance, but this should be revised in 2025/26 to reflect A&DS's new direction**

**49.** We consider the qualitative aspects of the performance report included in the annual report and accounts. The performance report is to provide information on the main objectives and strategies of A&DS, and the principal risks that it faces. It is required to provide a fair, balanced and understandable analysis of performance, and is essential in helping stakeholders understand the financial statements.

**50.** We discussed some amendments to the draft performance report to better ensure this fully complied with the requirements of the FReM which management have implemented. We have concluded that there remains



scope to improve the readability of the performance report and that it should be reviewed in 2025/26 alongside updates required to better reflect A&DS's new direction.

## Recommendation 2

The performance report within the annual report and accounts should be revised in 2025/26 to improve the readability of the information provided and better reflect A&DS's new direction, while ensuring it complies with the requirements of the FReM.

### **The governance statement is consistent with the financial statements and has been prepared in accordance with relevant statutory guidance**

**51.** The FReM states that A&DS must prepare a governance statement within the annual report and accounts. Guidance is set out within the Scottish Public Financial Manual (SPFM) for the content of the governance statement.

**52.** The governance statement reflects a range of assurances received by the accountable officer in relation to the adequacy and effectiveness of body's system of internal control which operated during the financial year. Each quarter, the Audit Committee is provided with a CEO Governance Statement and Leadership Team Statement of Internal Controls. This provides information across a number of areas including any governance changes, any new/revised policies and key business metrics. These quarterly reports feed into the governance statement.

**53.** We have attended Audit Committee meetings via Microsoft Teams or in person throughout the year. From our attendance, we observed and concluded that members are engaged during meetings and provide effective scrutiny and challenge. Papers are comprehensive and circulated in a timely manner to support effective decision-making and scrutiny of performance.

### **Conclusion on duty of Best Value**

**54.** From our discussions with management and attendance at Audit Committee meetings, we are satisfied that there are appropriate arrangements in place for securing Best Value. This includes regular financial monitoring and performance reporting.

# Appendix 1

## Action plan 2024/25

### 2024/25 recommendations

Matter giving rise to recommendation	Recommendation	Agreed action, officer and timing
<b>1. Financial sustainability</b> <p>A&amp;DS faces financial challenges in the short to medium term with budget gaps identified in each year of the financial forecast. The deficits for the period 2027/28 to 2030/31 total £474k.</p> <p><b>Risk:</b> A&amp;DS may not be able to deliver the necessary savings to eliminate budget gaps without impacting delivery of its new direction.</p>	<p>We continue to recommend that A&amp;DS regularly monitors its budgets and rolling financial forecasts to ensure informed financial planning decisions are made and risks identified, with ongoing revisions made when new information is obtained.</p> <p><a href="#">Recommendation 1</a></p>	<p><b>Accepted</b></p> <p>The CEO is in continuous discussion with our sponsor department at Scottish Government about our financial challenges.</p> <p>We will continue to monitor and update budgets and the four-year financial forecasts on a regular basis when new information is obtained.</p> <p>Responsible officer: Jim MacDonald, CEO</p> <p>Agreed date: by 31 March 2026</p>
<b>2. Performance reporting</b> <p>There is scope to improve the readability of the performance report and this should be revised in 2025/26 to reflect A&amp;DS's new direction.</p> <p><b>Risk:</b> A&amp;DS may not be able to fully demonstrate how it has achieved its performance objectives.</p>	<p>The performance report within the annual report and accounts should be revised in 2025/26 to improve the readability of the information provided and better reflect A&amp;DS's new direction, while ensuring it complies with the requirements of the FReM.</p> <p><a href="#">Recommendation 2</a></p>	<p><b>Accepted</b></p> <p>The performance report within the Annual Report and Accounts to 31 March 2026 will be revised to reflect A&amp;DS's new direction and ensure it complies with the requirements of the FReM.</p> <p>Responsible officer: Lynne Lineen, Director of Operations and Outreach</p> <p>Agreed date: 30 September 2026</p>

## Follow-up of prior year recommendations

Matter giving rise to recommendation	Recommendation, agreed action, officer and timing	Update
<p><b>1. Financial sustainability</b></p> <p>Architecture and Design Scotland faces financial challenges in the short to medium term with budget gaps identified in each year of the financial forecast. The deficits for the period 2025-26 to 2027/28 total £440k.</p> <p><b>Risk:</b> A&amp;DS may not be able to deliver the necessary savings to eliminate budget gaps without impacting service delivery.</p>	<p>We continue to recommend that A&amp;DS regularly monitors its budgets and four-year rolling financial forecasts to ensure informed financial planning decisions are made and risks identified. These should be revised on an ongoing basis when new information is obtained.</p> <p><b>Agreed action</b></p> <p>The CEO is in continuous discussion with our sponsor department at Scottish Government about our financial challenges.</p> <p>We are actively trying to reduce forecast deficits by implementing a Voluntary Severance Scheme to reduce staff costs from 2025/26.</p> <p>We will continue to monitor and update budgets and the four-year financial forecasts on a regular basis when new information is obtained.</p> <p><b>Responsible officer:</b></p> <p>Jim MacDonald, CEO</p> <p><b>Agreed date:</b></p> <p>31 March 2025</p>	<p><b>Implemented</b></p> <p>The agreed action has been implemented, but financial sustainability remains a risk.</p> <p>A refreshed recommendation for 2025/26 has been made given the challenges in place.</p>

# Appendix 2

## Supporting national and performance audit reports

Report name	Date published
<a href="#">Local government budgets 2024/25</a>	15 May 2024
<a href="#">Scotland's colleges 2024</a>	19 September 2024
<a href="#">Integration Joint Boards: Finance and performance 2024</a>	25 July 2024
<a href="#">The National Fraud Initiative in Scotland 2024</a>	15 August 2024
<a href="#">Transformation in councils</a>	1 October 2024
<a href="#">Alcohol and drug services</a>	31 October 2024
<a href="#">Fiscal sustainability and reform in Scotland</a>	21 November 2024
<a href="#">Public service reform in Scotland: how do we turn rhetoric into reality?</a>	26 November 2024
<a href="#">NHS in Scotland 2024: Finance and performance</a>	3 December 2024
<a href="#">Auditing climate change</a>	7 January 2025
<a href="#">Local government in Scotland: Financial bulletin 2023/24</a>	28 January 2025
<a href="#">Transparency, transformation and the sustainability of council services</a>	28 January 2025
<a href="#">Sustainable transport</a>	30 January 2025
<a href="#">A review of Housing Benefit overpayments 2018/19 to 2021/22: A thematic study</a>	20 February 2025
<a href="#">Additional support for learning</a>	27 February 2025
<a href="#">Integration Joint Boards: Finance bulletin 2023/24</a>	6 March 2025
<a href="#">Integration Joint Boards finances continue to be precarious</a>	6 March 2025
<a href="#">General practise: Progress since the 2018 General Medical Services contract</a>	27 March 2025
<a href="#">Council Tax rises in Scotland</a>	28 March 2025

# Architecture and Design Scotland

2024/25 Annual Audit Report



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