



# Scottish Land Commission

**Report to the Audit & Risk Committee, the Scottish Land Commission and the Auditor General for Scotland on the 2024/25 External Audit – 27<sup>th</sup> October 2025**

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## Final report

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# Partner introduction

## The key messages

### Introduction

I have pleasure in presenting our report to the Audit & Risk Committee (“the Committee”) of the Scottish Land Commission (“SLC”) for the 2024/25 audit. The report summarises our findings and conclusions in relation to the audit of the Annual Report and Accounts and the wider scope requirements, the scope of which was set out within our planning report presented to the Committee in February 2025.

### Conclusions from our testing

Based on our audit work, we have issued an unmodified audit report.

The Performance Report and Accountability Report comply with the statutory guidance and proper practice and are consistent with the Annual Report and Accounts and our knowledge of SLC.

The auditable parts of the Remuneration and Staff report have been prepared in accordance with the relevant regulation.

Based on the audit procedures performed we identified one uncorrected misstatements above our reporting threshold. A summary of the corrected misstatement schedule is detailed on [page 18](#).

#### **Significant risk**

In our planning report we identified operating within expenditure resource limits and management override of controls as significant risks, a summary of our work is presented on [page 6](#). SLC delivered a final year end surplus of £21,000 against their grant-in-aid drawdown.

### Conclusions from our testing (continued)

#### **Areas of audit focus**

*Disclosure of defined benefit pension balances:* We have reviewed the position that the Principal Civil Service Pension Scheme is treated as a defined contribution scheme and have confirmed this is appropriate and in accordance with disclosure requirements. As described on [page 11](#) management have restated certain pension related balances, we have concurred with this restatement.

### Wider Scope

SLC faces financial sustainability challenges due to uncertain future obligations from the outcome of the Land Reform and upcoming pay awards. Board members are actively involved in monitoring current and future risks and explore mitigating actions.

### Added value

Our aim is to add value to the Board by providing insight into, and offering foresight on, financial sustainability, risk and performance by identifying areas for improvement and recommending and encouraging good practice. In so doing, we aim to help the Board promote improved standards of governance, better management and decision making, and more effective use of resources. This is provided throughout the report.

**Sarah McGavin**  
Partner

# Quality indicators

## Impact on the execution of our audit

! Lagging

! Developing

● Mature



Management and those charged with governance are in a position to influence the effectiveness of our audit, through timely formulation of judgements, provision of accurate information, and responsiveness to issues identified in the course of the audit. This slide summarises some key metrics related to your control environment which can significantly impact the execution of the audit. We consider these metrics important in assessing the reliability of your financial reporting and provide context for other messages in this report.

Area	Grading	Reason	Further detail
Adherence to deliverables timetable	!	Following the change in the year end process, certain documentation was received later than the planned timeline. Management are aware of these delays, however do not expect this to be a recurring issue.	N/A
Access to finance team and other key personnel	●	The audit team had access to the finance team and key personnel from beginning through to the end of the audit process. This included access to SLC's accountants, Saffery.	N/A
Quality and accuracy of management accounting papers	●	Working papers provided were of a good quality. There were few exceptions where further clarification or resubmissions were required.	N/A
Quality and timing of audit committee papers	●	Quality and timing of audit committee papers was of a high standard.	N/A
Quality of draft financial statements	●	Quality of draft was of a high standard.	N/A
Response to control deficiencies identified	●	We have identified improvements to the payroll and year end business processes.	<a href="#">Page 19</a>
Volume and magnitude of identified errors	●	One uncorrected misstatement concerning expenses recorded in the incorrect period was identified.	<a href="#">Page 18</a>

# Our audit explained

We tailor our audit to your business and your strategy

## Identify changes in your business and environment

In our planning report we identified the key changes in your business and articulated how these impacted our audit approach.

## Scoping

Our planning report set out the scoping of our audit in line with the Code of Audit Practice. We have completed our audit in line with our audit plan.

## Other findings

As well as our conclusions on the significant risks we are required to report to you our observations on the internal control environment as well as any other findings from the audit, we have included two findings on [page 7](#).

Identify changes  
in your business  
and environment

Determine  
materiality

Scoping

Significant risk  
assessment

Conclude on  
significant risk  
areas

Other  
findings

Our audit  
report

## Determine materiality

When planning our audit, we set our materiality at £48,000 based on the forecasted expenditure. We have updated this to reflect final gross expenditure figures and completed our audit to a materiality of £49,000 and a performance materiality of £36,000. We report to you in this paper all misstatements above £2,450.

## Significant risk assessment

In our planning report we explained our risk assessment process and detailed the significant risks we have identified on this engagement. We report our findings and conclusions on these risks in this report.

## Conclude on significant risk areas

We draw to the Audit and Risk Committee's attention our conclusions on the significant audit risks. In particular the Committee must satisfy themselves that management's judgements in relation to year-end expenditure are appropriate. We note that these judgements may be impacted by the Board attempting to align with its tolerance target or achieve a breakeven position.

## Our audit report

Our opinion on the financial statements is unmodified.

# Significant risks

## Significant risk dashboard



Risk	Fraud risk	Planned approach to controls	Controls conclusion	Consistency of judgements with Deloitte's expectations	Slide no.
Management override of controls			Control Recommendation – see <a href="#">Page 7</a>		<a href="#">Page 7</a>
Operating within expenditure resource limits			Control Recommendation – see <a href="#">Page 7</a>		<a href="#">Page 8</a>



**Controls approach adopted**  
Assess design & implementation



**Level of management judgement**  
Limited management judgement



Moderate management judgement

# Significant risks (continued)

## Management override of controls

### Risk identified

Management is in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.

Although management is responsible for safeguarding the assets of the business, we planned our audit so that we had a reasonable expectation of detecting material misstatements to the financial statements and accounting records.

### Deloitte response and challenge

#### Journals

We have tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the Annual Report and Accounts. In designing and performing audit procedures for such tests, we have:

- Tested the design and implementation of controls over journal entry processing;
- Made inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments;
- Selected journal entries made at the end of a reporting period; and
- Considered the need to test journal entries and other adjustments throughout the period

### Accounting Estimates

We have confirmed that SLC did not have any critical judgements or any significant accounting estimates in the current or prior year.

### Significant and unusual transactions

We did not identify any significant transactions outside the normal course of business or any transactions where the business rationale was not clear.

### Deloitte view and recommendations

Due to the level of spend and other controls operating, management do not consider it necessary to approve individual journals based on the established controls surrounding the month end close. Taking into consideration the size and scale of SLC we have recommended improvements in both the payroll and year-end processes, specifically:

- Formalisation of monthly approval of payroll memo and payroll report, currently verbal; and
- Year-end close meeting between SLC and Saffery's to ensure a full understanding of the year-end adjustments and assumptions.

We would also encourage management monitor the scale and complexity of monthly activity, particularly following the implementation of the Land Reform Bill, with the view of implementing a journal review control when deemed appropriate.

We have not identified any instances of management override of controls from our testing.

# Significant risks (continued)

## Operating within resource limits

### Risk identified and key judgements

Under Auditing Standards there is a rebuttable presumption that the fraud risk from revenue recognition is a significant risk. Aligned with our planning report we concluded that this was not a significant risk for SLC as there is little incentive to manipulate revenue recognition with all of revenue being from the Scottish Government which can be agreed to the Budget (Scotland) Act.

We therefore consider the fraud risk to be focused on how management operate within the revenue budget set by the Scottish Government; this is aligned to the guidance set out in Practice Note 10. The risk is that SLC could materially misstate expenditure in relation to year-end transactions, in an attempt to align with its tolerance target or achieve a breakeven position.

The significant risk is therefore pinpointed to the completeness of accruals and the existence of prepayments made by management at the year-end and invoices processed around the year-end as this is the area where there is scope to manipulate the final results. Given the financial pressures across the whole of the public sector, there is an inherent fraud risk within managing spend to ensure operation within resource limits.

### Deloitte response and challenge

We have evaluated the results of our audit testing in the context of the achievement of the limits set by the Scottish Government. Our work in this area included the following:

- Evaluated the design and implementation of controls around monthly monitoring of financial performance and the estimated accruals and prepayments made at the year-end;
- Obtained independent confirmation of the resource limits allocated to SLC via the Budget (Scotland) Act;
- Performed focused testing of a sample of accruals and prepayments made at the year-end; and
- Performed focused cut-off testing of a sample of invoices received and paid around the year-end.

### Deloitte view

We identified £6k of costs recorded in the wrong accounting period, as a result of being paid in advance of the services being provided. Management have not adjusted for this error.

Other than as noted above, we have concluded that expenditure and receipts were incurred or applied in accordance with the applicable enactments and guidance issued by the Scottish Ministers.

Taking into consideration the recording of costs reported in 24/25 as opposed to 25/26, we confirm that SLC has achieved a balance with a surplus of £21k against SLC's grant-in-aid drawdown.



# Other findings

## Financial reporting and control findings

Below are the findings from our audit surrounding your financial reporting process.

### Qualitative aspects of your accounting practices

SLC's Annual Report and Accounts have been prepared in accordance with the Government Financial Reporting Manual (the "FReM"). Following our audit work, we are satisfied that the accounting policies are appropriate.

### Significant matters discussed with management

Matters relating to our significant risks have been assessed and we have identified no significant issues.

### Liaison with internal audit

The audit team has completed an assessment of the independence and competence of the internal audit department and reviewed their work and findings. In response to the significant risks identified, no reliance was placed on the work of internal audit and we performed all work ourselves.

Below are the findings from our audit surrounding your control environment.

### Your control environment and findings

The purpose of the audit was for us to express an opinion on the financial statements. The audit included consideration of internal control relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. The matters being reported are limited to those deficiencies that we have identified during the audit and that we have concluded are of sufficient importance to merit being reported to you.

Please see [page 19](#) for our observations and recommendations related to SLC's control environment.

We have obtained written representations from SLC on matters material to the Annual Report and Accounts when other sufficient appropriate audit evidence cannot reasonably be expected to exist.

# Our audit report

## Other matters relating to the form and content of our report

Here we discuss how the results of the audit impact on other significant sections of our audit report.



### Our opinion on the financial statements

Our opinion on the financial statements is unmodified.



### Going concern

We have not identified a material uncertainty related to going concern and will report that we concur with management's use of the going concern basis of accounting.

Practice Note 10 provides guidance on applying ISA (UK) 570 Going Concern to the audit of public sector bodies. The anticipated continued provision of the service is more relevant to the assessment than the continued existence of a particular body.



### Emphasis of matter and other matter paragraphs

There are no matters we judge to be of fundamental importance in the financial statements that we consider it necessary to draw attention to in an emphasis of matter paragraph.



### Other reporting responsibilities

The Annual Report is reviewed in its entirety for material consistency with the Annual Accounts and the audit work performance and to ensure that they are fair, balanced and reasonable.

### Opinion on regularity

In our opinion in all material respects the expenditure and income in the Annual Report and Accounts were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

Our opinion on matters prescribed by the Auditor General for Scotland are discussed further on [page 11](#).

# Your Annual Report and Accounts

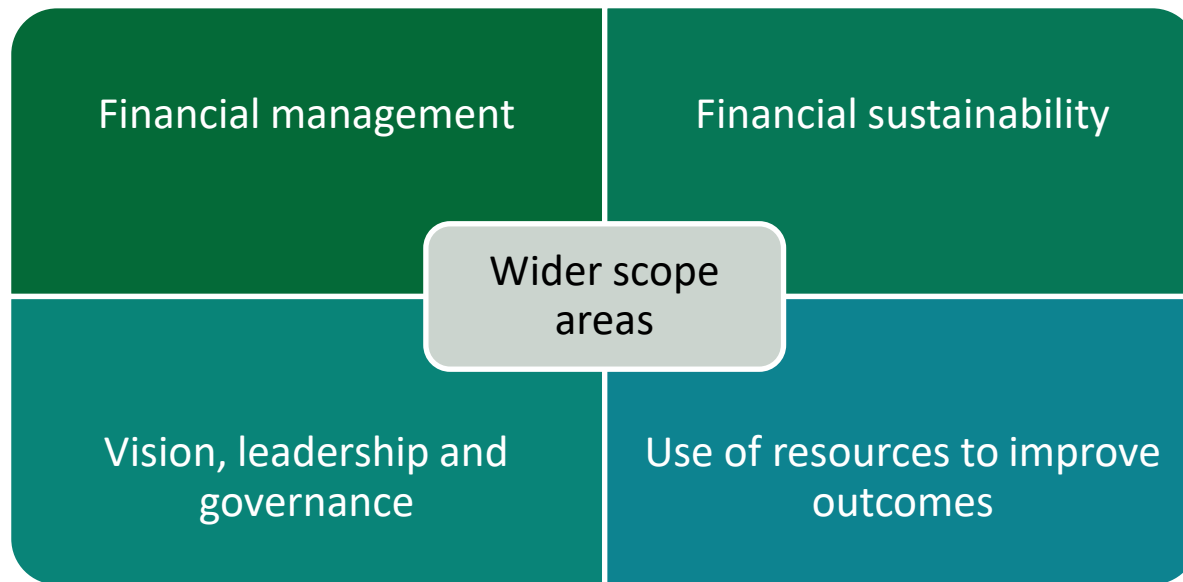
We are required to provide an opinion on the auditable parts of the Remuneration and Staff report, the Annual Governance Statement, the Accountability report, the Regularity of Expenditure and Income, and whether the Performance Report is consistent with the disclosures in the accounts.

	Requirement	Deloitte response
The Performance Report	The report outlines SLC's performance, both financial and non-financial. It also sets out the key risks and uncertainties faced by SLC.	<p>We have assessed whether the Performance Report has been prepared in accordance with the Accounts Direction. We have also read the Performance Report and confirmed that the information contained within is materially correct and consistent with our knowledge acquired during the course of performing the audit, and is not otherwise misleading.</p> <p>We provided management with comments and suggested changes which management have updated in the final version.</p>
The Accountability Report, Remuneration and Staff report & the Annual Governance Statement	Management have ensured that the accountability report meets the requirements of the FReM, comprising the governance statement, remuneration and staff report and the parliamentary accountability report.	<p>We have assessed whether the information given in the Annual Governance Statement is consistent with the Annual Report and Accounts and has been prepared in accordance with the accounts direction. No exceptions were noted.</p> <p>We have also read the Accountability Report and confirmed that the information contained within is materially correct and consistent with our knowledge acquired during the course of performing the audit, and is not otherwise misleading. We provided management with disclosure comments and suggested changes which management have updated in the revised drafts.</p> <p>We have assessed the auditable parts of the Remuneration and Staff report and have concluded that they have been prepared in accordance with the relevant regulation. Following receipt of the pension information, we identified a change in the comparative Cash Equivalent Transfer Value and Pension Benefits. Management have confirmed the comparatives were incorrect and have therefore been restated. We would concur with the restatement.</p>
Regularity of Expenditure and Income	We are responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.	The expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers, the Budget (Scotland) Act covering the financial year and sections 4 to 7 of the Public Finance and Accountability (Scotland) Act 2000; and the sums paid out of the Scottish Consolidated Fund for the purpose of meeting the expenditure shown in the financial statements were applied in accordance with section 65 of the Scotland Act 1998.

# Wider scope requirements

## Overview

As set out in our audit plan, reflecting the fact that public money is involved, public audit is planned and undertaken from a wider perspective than in the private sector. The wider scope audit specified by the Code of Audit Practice broadens the audit of the accounts to include consideration of additional aspects or risks in the following areas.



Our audit work has considered how the Board is addressing these and our conclusions are set out within this report, with the report structured in accordance with the four dimensions. Our responsibilities in relation to Best Value ("BV") have all been incorporated into this audit work.

As highlighted in our Audit Plan and agreed with the Commission we concluded that SLC was assessed as 'less complex' in accordance with Audit Scotland planning guidance and therefore our wider scope work is limited to assessing the financial sustainability of SLC.

# Wider scope requirements (continued)

## Financial sustainability

Can short-term  
(current and next year)  
financial balance be  
achieved?



Is there a medium and  
longer-term plan in  
place?



Is the body planning  
effectively to continue  
to deliver its services  
or the way in which  
they should be  
delivered?



**Financial  
Sustainability**

### Significant risks identified in Audit Plan

Central Government bodies face significant potential cost pressures, both short-term and long-term. Forecasting is challenging due to substantial staff costs, increases in which are often beyond SLC's control and not guaranteed with matched funding from the Scottish Government.

The identification of additional income and cost savings in the year, facilitated a £53,000 repayment of taxpayers' equity and SLC's final outturn of a surplus of £21,000.

### Budget setting and monitoring

Financial performance of SLC is closely monitored through monthly management information, which shows spend against budget and forecast positions, this is also reviewed quarterly by the Audit and Risk Committee. Regular forecasting against sector developments allows for early interaction with relevant parties and provides a valuable monitoring tool for management. Management have concluded that historical cost savings are not expected to continue, that said internal cost management will provide an element of flexibility.

For 2025/26, the Scottish Government budget has allocated £1.68m to SLC, against an approved budget of £1.661m, representing a projected underspend of £0.019m. We note the budget incorporates significant increase in the underlying cost of staff and commissioner costs, offset by a reduction in the costs incurred in advising on law reforms.

As part of the iterative reforecasting performed and awareness of the anticipated cuts to Grant in Aid, management consider the risk that public finance constraints mean the Commission is unable to deliver planned work and / or is unable to react quickly to changes in priorities, reducing its effectiveness to be have increased, along with the risk that the Land Reform Bill creates increased obligations without additional funding. In response to the increased risk the key elements of the risk have been analysed by SLC, with actions and priorities identified. Whilst steps to manage the risk are documented, in the event that Grant in Aid is reduced, or services are increased without matched funding the risk cannot be fully mitigated. Medium term scenario planning is updated as and when developments are known, and planned for prior to the introduction of the Act.

# Wider scope requirements (continued)

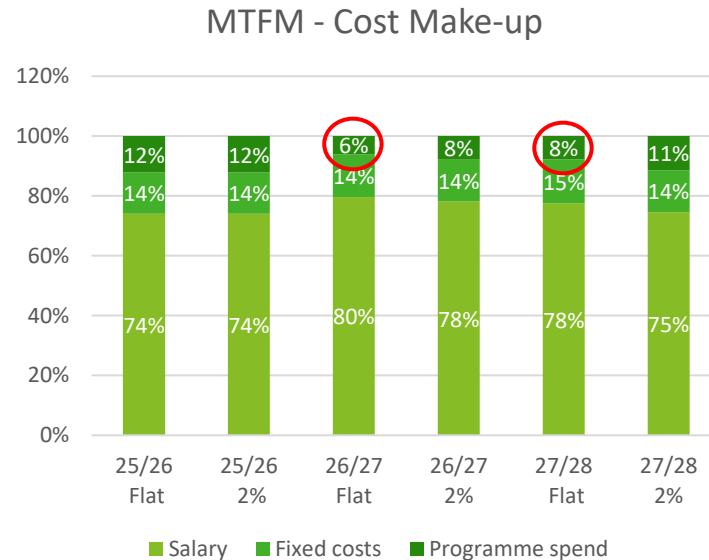
## Financial sustainability

### Budget setting and monitoring (continued)

In response to the new public pay policy, SLC updated their medium-term financial model, based on the following assumptions:

- Pay award in line with policy;
- 3% pa inflationary increase to non-staff spend;
- Headcount assuming no change until 27/28, when fixed term posts are expected to be increased.

The above assumptions were applied to the previous scenarios; Flat Grant in Aid (£1.68m) and 2% year-on-year increase to Grant in Aid. Given the significant payroll cost, unexpectedly the programme spend, reducing from 12% to 8%, available under the flat scenario would curtail services available to be offered. A 2% year-on-year increase would, in the event staffing remained as assumed, maintain the level of programme spend, circa 12%.



Acknowledging the financial cost of the proposed Land Reform Bill, core costs have been estimated to be in the region of £430k for Part 1, and a further £170k required to fully implement Part 2, reducing to £150k pa thereafter. Whilst the Commission acknowledge the need to identify cost savings, funding of the Land Reform Bill is not possible on savings alone, additional funding would be required.

# Wider scope requirements (continued)

## Financial sustainability (continued)

### Deloitte view – Financial Sustainability

The Scottish Land Commission has achieved financial balance in 2024/25 and has confirmed funding of £1.68m for 2025/26. In addition to the £1.68m grant-in-aid, SLC have agreed with their sponsor team that an allocation of £0.04m from the taxpayers' equity retained from prior years would meet the one-off costs associated with the renewal of SLC's website to improve accessibility and functionality. This was agreed by the Board during the March 2025 meeting, the same meeting the 2025/26 budget and the 2025/26 Business Plan was approved. As expected, £0.053m was returned to Scottish Government within the financial year.

A comprehensive financial strategy is in place, and the SLC has clearly interrogated the risks it faces. These risks are centred around:

- Land Reform Bill – cost and staffing pressures arising from the implementation of the Land Reform Bill.
- Pay awards – current staff costs are estimated to be 74% of approved Grant in Aid income in 2025/26, as such Pay Awards are at risk of reducing the programme spend in the event matched funding is not secured.

The Board has investigated areas for potential efficiencies and savings options. It is clear that the options identified have limited potential to generate significant additional budget reductions given the size of the Commission. It therefore concludes that if additional funding is not made available, then a reduction in activity will be necessary.

In order to manage the financial sustainability risk arising from unavoidable cost increases and service obligations, SLC should continue to monitor the medium-term financial risks and associated costs, particularly as the Land Reform Bill progresses through the Scottish Parliament.

We have concluded that there is not a significant risk that SLC is not financially sustainable or unable to meet its statutory requirements. However, this opinion is dependent on the Scottish Government maintaining appropriate levels of funding to meet the financial obligations from any future change of services for SLC.

# Purpose of our report and responsibility statement

## Our report is designed to help you meet your governance duties

### What we report

Our report is designed to help the Audit and Risk Committee and SLC discharge their governance duties. It also represents one way in which we fulfil our obligations under ISA (UK) 260 to communicate with you regarding your oversight of the financial reporting process and your governance requirements. Our report includes:

- Results of our work on key audit judgements and our observations on the quality of your Annual Report.
- Our internal control observations; and
- Other insights we have identified from our audit.

### The scope of our work

Our observations are developed in the context of our audit of the financial statements.

We described the scope of our work in our audit plan.

### Use of this report

This report has been prepared for SLC, as a body, and we therefore accept responsibility to you alone for its contents. We accept no duty, responsibility or liability to any other parties, since this report has not been prepared, and is not intended, for any other purpose. Except where required by law or regulation, it should not be made available to any other parties without our prior written consent.

### What we don't report

As you will be aware, our audit was not designed to identify all matters that may be relevant to SLC.

Also, there will be further information you need to discharge your governance responsibilities, such as matters reported on by management or by other specialist advisers.

Finally, our views on internal controls and business risk assessment should not be taken as comprehensive or as an opinion on effectiveness since they have been based solely on the audit procedures performed in the audit of the financial statements and the other procedures performed in fulfilling our audit plan.

We welcome the opportunity to discuss our report with you and receive your feedback.

**Deloitte LLP**

Aberdeen | 27<sup>th</sup> October 2025



# Appendices



# Audit adjustments




## Uncorrected misstatements



The following uncorrected misstatements have been identified up to the date of this report which we request that you ask management to correct as required by ISAs (UK). Uncorrected misstatements decrease costs in 2024/25 by £6,000 and increase prepayments in 2024/25 by £6,000.

	Account Balance	Debit/ (credit) income statement £'000	Debit/ (credit) in net assets £'000	Debit/ (credit)			If applicable, control deficiency identified
				prior year retained earnings £'000	Debit/ (credit) OCI/Equity £'000		
Costs recorded in incorrect period	Prepayments		6				N/A
	Travel and Subsistence Expenses	(6)					N/A
<b>Total</b>		(6)	6				

# Your control environment and findings

## Control deficiencies and areas for management focus

-  Low priority
-  Medium Priority
-  High Priority

Observation	Deloitte recommendation	Management response and remediation plan
<p>We note there is no formal approval of the payroll memo that is drafted by the Finance &amp; Business Systems Lead before it is sent to Cairngorm National Park Authority (CNPA).</p> <p>Furthermore, we noted no evidence of a formal review by SLC management of the CNPA payroll summary report sent to the SLC.</p>	 <p>Deloitte recommended that an approval process is formally established through email communication both before the payroll memo is sent to CNPA, as well as a review process after CNPA provide SLC with the payroll summary report. This provides a clear audit trail and aids transparency.</p> <p>We note that during the audit, management have now implemented this which has strengthened this control.</p>	<p>We accept this recommendation and have now implemented a new process to ensure that our control measures in this area are robust.</p>
<p>We noted that SLC do not carry out a formal review of the year-end adjustments and trial balance that are prepared by Saffery, external accountants. This increases the risk that errors or omissions go undetected, leading to potential misstatements in the financial statements.</p>	 <p>We recommend that SLC introduce a formal, documented review process for all year-end work prepared by Saffery, with clear management sign-off to evidence oversight and reduce audit risk.</p>	<p>We accept this recommendation and will formalise the process to ensure correct evidence for oversight. We have retained new accountants and whilst the process was in place informally, we recognise the need to formalise</p>

# Our other responsibilities explained

## Fraud responsibilities and representations



### Responsibilities

The primary responsibility for the prevention and detection of fraud rests with management and those charged with governance, including establishing and maintaining internal controls over the reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations. As auditors, we obtain reasonable, but not absolute, assurance that the financial statements as a whole are free from material misstatement, whether caused by fraud or error.

### Required representations

We have asked SLC to confirm in writing that you have disclosed to us the results of your own assessment of the risk that the financial statements may be materially misstated as a result of fraud and that you are not aware of any fraud or suspected fraud that affects the entity.

We have also asked SLC to confirm in writing their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error and their belief that they have appropriately fulfilled those responsibilities.



### Audit work performed

In our planning we identified the risk of fraud in management override of controls and operating within the expenditure resource limits as a key audit risks.

During course of our audit, we have had discussions with management and those charged with governance.

In addition, we have reviewed management's own documented procedures regarding fraud and error in the financial statements.

We will explain in our audit report how we considered the audit capable of detecting irregularities, including fraud. In doing so, we will describe the procedures we performed in understanding the legal and regulatory framework and assessing compliance with relevant laws and regulations.

### Concerns:

No issues or concerns were identified in relation to fraud.



# Independence and fees

As part of our obligations under International Standards on Auditing (UK), we are required to report to you on the matters listed below:

Independence confirmation	We re-confirm the audit engagement team, and others in the firm as appropriate, Deloitte LLP and, where applicable, all Deloitte network firms are independent of SLC and our objectivity is not compromised.	
Fees	The expected fee for 2024/25, is analysed below:	
		£
	Audit Remuneration	38,400
	Audit Scotland Fixed Charges:	
	• Pooled Costs	(370)
	• Sectoral Cap Adjustment	(1,490)
	<b>Total expected fee</b>	<b>36,540</b>
	There are no non-audit fees.	
Non-audit services	We continue to review our independence and ensure that appropriate safeguards are in place including, but not limited to, the rotation of senior partners and professional staff and the involvement of additional partners and professional staff to carry out reviews of the work performed and to otherwise advise as necessary.	
Relationships	We have no other relationships with SLC, its directors, senior managers and affiliates, and have not supplied any services to other known connected parties.	



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