

**NOTES TO THE ANNUAL ACCOUNTS****STATEMENT 8****31. EXTERNAL AUDIT COSTS**

The Accounts Commission for Scotland appointed Audit Scotland as the council's External Auditor for the financial years 2022/23 to 2026/27.

The council has incurred the following costs in relation to the audit of the Annual Accounts, certification of grant claims and statutory inspections services provided by the council's external auditors: -

	<b>2023/24 £'000</b>	<b>2022/23 £'000</b>
Fees payable in respect of external audit services undertaken in accordance with the Code of Audit Practice.	407	384
Audit fee in respect of s106 Trust Funds	11	11
	<b>418</b>	<b>395</b>

**32. POST REPORTING PERIOD EVENTS**

The Interim Head of Finance and Property Services, Patrick Welsh CPFA, being the officer responsible for the council's financial affairs, authorised the issue of the unaudited annual accounts on 28 June 2024. Events after the balance sheet date have been considered up to 24 September 2024.

Events after the balance sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Annual Accounts are authorised for issue. Two types of events can be identified:

- **Adjusting events**  
Those that provide evidence of conditions that existed at the end of the reporting period which the Annual Accounts are adjusted to reflect.
- **Non Adjusting Events**  
Those that are indicative of conditions that arose after the reporting period and the Statements are not adjusted to reflect these events. Where a category of events would have a material effect, disclosure is made in the notes of the nature of events and their estimated financial effect.

There are no events to consider, however the council continues to monitor and assess the financial impact of inflation and other cost pressures during 2024/25.