

## **Audited Accounts 2005/06 and Auditor's Report 2005/06**

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### **The City of Edinburgh Council**

**21 December 2006**

#### **Purpose of report**

- 1 To advise the Council of the Resource Management and Audit Scrutiny Panel's consideration of the Council's Audited Accounts for the 2005/06 financial year and the Auditor's Report 2005/06.

#### **Main report**


- 2 The Council on 26 October 2006 had considered a report by the Director of Finance on the Council's audited accounts for the 2005/06 financial year and had agreed:
  - a) To note the Audited Accounts of the Council for the 2005/06 financial year;
  - b) To note that the Auditor's Report for 2005/06 would be submitted to a future meeting of the Council; and
  - c) To note that the reports would be considered by the Resource Management and Audit Scrutiny Panel as part of its Work Programme.
- 3 The Resource Management and Audit Scrutiny Panel on 14 December 2006 considered the Council's Audited Accounts for the financial year 2005/06 together with the detailed External Auditor's report and heard from Mark Taylor (Audit Scotland, the Council's External Auditors) and Karen Kelly (Head of Financial Services).
- 4 The Head of Financial Services advised that consideration of the Auditor's report alongside the audited accounts served to strengthen the Panel's Scrutiny role in the overall governance arrangements of the Council. The Auditor's report would be considered by the Council on 21 December 2006 which would give the Scrutiny Panel an opportunity to consider the report in advance of the Council meeting and report its decision to Council.

### Scrutiny Panel Decision

- 5 To note the decision of the Council of 26 October 2006.
- 6 To note the Council's Audited Accounts for the financial year 2005/06.
- 7 To note the Auditor's unqualified opinion of the financial statements in the audit certificate to the Council's accounts for 2005/06.
- 8 To note the Auditor's report for 2005/06, and the action which has been agreed to address the areas requiring improvement.
- 9 To note that the Auditor's report will be considered by the Council on 21 December 2006.
- 10 To advise the Council of the Scrutiny Panel's decision.

**Councillor Allan G Jackson**  
Convener, Resource Management and Audit Scrutiny Panel

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<b>Appendices</b>	None
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<b>Wards affected</b>	City wide
<b>Background Papers</b>	1) Act of Council No 11 of 26 October 2006 2) Report no CEC/107/06-07/F by the Director of Finance 3) Report no RMA/015/06-07/F by the Director of Finance