

**Fundamental Audits 2012/13
Implementation of Recommendations**

Audit	Implemented	Recommendations			Total No. of Recs.
		Partly Implemented	Not Implemented	Not Yet Due	
Fixed Assets	4		2		6
Main Accounting	3				3
Housing & Council Tax Benefit	4				4
Cash	4				4
NNDR	1				1
Council Tax	3				3
Accounts Receivable	8	4		6	18
Accounts Payable	8				8
External Investments & Borrowing	3				3
Pension Fund Investments	0				0
Payroll	10	2	3	3	18
Pensions Admin	11				11
Teachers Pensions	5				5
Housing Rents	4		1		5
Total	68	6	6	9	89