

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

Audit	Partly Implemented				Not Implemented			
	HR	MR	LR	GPR	HR	MR	LR	GPR
Fixed Assets								2
Main Accounting								
Housing & Council Tax Benefit								
Cash								
NNDR								
Council Tax								
Accounts Receivable		2	1	1				
Accounts Payable								
External Investments & Borrowing								
Pension Fund Investments								
Payroll			2			2	1	
Pensions Admin								
Teachers Pensions								
Housing Rents							1	
<b>Total</b>	<b>0</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>2</b>
Key HR - High Risk MR - Medium Risk LR - Low Risk GPR - Good Practice Recommendation								