

**FUNDAMENTAL AUDITS 2012/13  
IMPLEMENTATION OF RECOMMENDATIONS**

Audit	Recommendations				Total No. of Recs.
	Implemented	Partly Implemented	Not Implemented	Not Yet Due	
Fixed Assets	6				6
Main Accounting	3				3
Housing & Council Tax Benefit	4				4
Cash	4				4
NNDR	1				1
Council Tax	3				3
Accounts Receivable	12	3	3		18
Accounts Payable	8				8
External Investments & Borrowing	3				3
Pension Fund Investments	0				0
Payroll	14		4		18
Pensions Admin	11				11
Teachers Pensions	5				5
Housing Rents	5				5
<b>Total</b>	<b>79</b>	<b>3</b>	<b>7</b>	<b>0</b>	<b>89</b>