

Fundamental Audits 2013/14
Classification of Recommendations

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