

**Fundamental Audits 2013/14
Not Implemented Recommendations**

Report Ref	Recommendation	Class	Agreed Action/Comments	Responsibility For Implementation	Implementation Date	Action Taken
Accounts Receivable 2013/14						
2.2	Debt Recovery - Service Unit Issues					
2.2.2	Social Services procedure notes need to change from 35 days to 28 days as per AR	MR	Agreed	Adult Services Income & Finance Section	End of May 2014	Not implemented - all Service area policies and processes are currently subject to review