

**Fundamental Audits 2014/15**  
**Classification of Recommendations**

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