

**Fundamental Audits 2015/16**  
**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								
Accounts Payable							1	1
Treasury Management								
Pension Fund Investments								
Payroll						1	2	
Pensions Admin				1				
Teachers Pensions								
Housing Rents								
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>3</b>	<b>1</b>

## Key

HR - High Risk

MR - Medium Risk

LR - Low Risk

GP - Good Practice