Appendix 2

Fundamental Audits 2016/17
Classification of Recommendations

Audit	Partly Implemented				Not Implemented			
	HR	MR	LR	GP	HR	MR	LR	GP
Main Accounting	0	0	0	0	0	0	0	0
Cash	0	0	0	0	0	0	0	0
Council Tax	0	0	0	0	0	0	0	0
Accounts Receivable	0	0	0	1	0	0	0	1
Accounts Payable	0	0	0	0	0	0	1	1
Treasury Management	0	0	0	0	0	0	0	0
Employee Services (Payroll)	0	0	1	0	0	0	0	0
Pensions Admin	0	0	0	0	0	0	0	0
Teachers Pensions	0	0	0	0	0	0	0	0
Total	**0**	**0**	**1**	**1**	**0**	**0**	**1**	**2**

Key
HR - High Risk
MR - Medium Risk
LR - Low Risk
GP - Good Practice

Fundamental Audits Not Due in 2016/17 (2-Yearly Cycle)								
Capital Accounting (Fixed Assets)								
Housing & Council Tax Benefit								
Business Rates (NNDR)								
Pension Fund Investments								
Housing Rents								