

**Fundamental Audits 2019/20**  
**Classification of Recommendations**

Audit	Partly Implemented				Not Implemented			
	HR	MR	LR	GP	HR	MR	LR	GP
Fixed Assets	0	0	0	0	0	0	0	0
Main Accounting*	0	0	0	0	0	0	0	0
Housing & Council Tax Benefit	0	0	0	0	0	0	0	0
Cash*	0	0	0	0	0	0	0	0
NNDR	0	0	0	0	0	1	1	0
Council Tax*	0	0	0	0	0	0	0	0
Accounts Receivable	1	1	1	1	0	0	0	0
Accounts Payable	0	0	1	0	0	0	1	3
Treasury Management - B&I*	0	0	0	0	0	0	0	0
Pension Fund Investments	0	0	0	0	0	0	0	0
Employee Services (Payroll)	0	0	0	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
Housing Rents	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>

\* Audits not due in 2019/20

Key

HR - High Risk

MR - Medium Risk

LR - Low Risk

GP - Good Practice