

**Fundamental Audits 2020/21**  
**Classification of Recommendations**

Audit	Partly Implemented				Not Implemented			
	HR	MR	LR	GP	HR	MR	LR	GP
Fixed Assets (Capital Accounting)*	0	0	0	0	0	0	0	0
<b>Main Accounting</b>	0	0	0	0	0	0	0	0
Housing & Council Tax Benefit*	0	0	0	0	0	0	0	0
<b>Cash</b>	0	0	0	0	0	0	0	0
NNDR**	0	0	0	0	0	0	0	0
<b>Council Tax</b>	0	0	0	0	0	0	1	0
<b>Accounts Receivable</b>	1	1	1	0	0	0	0	0
<b>Accounts Payable</b>	0	0	0	0	0	0	4	0
<b>Treasury Management - B&amp;I</b>	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>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0</b>

\* Audits not due in 2020/21

\*\*Due in 2020/21 but unable to audit due to Covid-19

Key

HR - High Risk

MR - Medium Risk

LR - Low Risk

GP - Good Practice