

Fundamental Audits 2021/22
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
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	1	0	0	0	0	0
Council Tax*	0	0	0	0	0	0	0	0
Accounts Receivable	1	1	3	0	0	1	0	0
Accounts Payable	0	0	0	0	0	1	5	2
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	1	1	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	1	0
Total	1	1	5	1	0	2	6	2

* Audits not due in 2021/22

Key

HR - High Risk

MR - Medium Risk

LR - Low Risk

GP - Good Practice