

Summary of Finance Audit Recommendations**At September 2013**

Internal Audit Area	Report Issued	Latest Impl Date * (Original)	Latest Impl Date * (Revised)	Category (see key)	No. of Recs	Actioned	Out-standing	
Medium Term Financial Strategy	Apr-11	Dec-11	Dec-13	F	1	1	0	
				S	3	1	2	
Medium Term Financial Strategy	Dec-11	Jul-12	Dec-13	F	1	0	1	
				S	7	4	3	6
Capital Strategy & Programme	Jan-12	Dec-12	Mar-14	F	0	0	0	
				S	13	1	12	12
Main Accounting	Dec-11	Mar-12	Sep-13	F	1	1	0	
				S	10	8	2	2
Financial Systems	Jun-12	Mar-13	Sep-13	F	0	0	0	
				S	7	5	2	2
Enforcement	Feb-09	Jun-09	Mar-14	F	0	0	0	
				S	20	18	2	2
Housing Benefits	Aug-12	Mar-13	Mar-14	F	0	0	0	
				S	7	4	3	3
Number beyond original implementation date								27
Corporate Grants	Jun-13	Mar-14	Mar-14	H	3	0	3	
				M	5	0	5	8
Total number of recommendations being actioned								35

Key: Recommendation CategoryF - Fundamental
S - SignificantH - High
M - Medium* **Implementation Dates** – where recommendations within the same report had a range of dates, the date shown is the latest in the range of dates