**Unresolved audit recommendations issued more than 18 months before 31 December 2016**

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| **Functional Area**  | **Number of audit recommendations** |
| **Audit recommendation description** |
| **Finance** | **1** |
| Consider whether the new ERP can incorporate LMDC arrangements that are percentage-based (or other arrangements), to ensure that LMDC is properly collected and allocated to the right account.  | 1 |
| **General administration**  | **1** |
| Ensure that standard operating procedures for asset management are put in place, including a tagging system, the division of responsibilities between the asset focal point and individuals responsible for project assets, maintenance of project and master registers, and timely recording of lost/stolen items.  | 1 |
| **Grand total**  | **2** |