

Recommendation Summary - ('Red' and 'Red / Amber' open recommendations)

Directorate / Area	No. of Audits	No. of Red Recs	No. of Red/ Amber Recs	'open recommendations' - by audit assurance rating					'open recommendation' by status				
				No. of Recs Effective	No. of Recs Effective with Opportunity for Improvement	No. of Recs Insufficient with major improvement needed	No. of Recs Unsatisfactory	No. of Recs N/A	No. of Recs with Amended Action Date	No. of Recs where action date has passed	Current target date not yet due		
Economic Development	1		1			1				1	0	1	
Economic Development - Waste /RNS	6	2	6		1	6		1		5	0	8	1 N/A action related to instance where Directorate was sampled as part of a wider corporate report, and an opinion was not provided at a directorate level.
Education & Lifelong Learning - Schools	21	4	48		46	6				28	31	21	The 31 actions where implementation date passed relates to: * 2 overdue actions for an area subject to an ongoing audit, which will be updated/closed when final report issued. * 15 overdue actions which are reported as complete for which evidence has been requested to verify their completion prior to closure. * 3 overdue actions for which evidence has been received, and is under review by Audit. * 3 overdue actions where an update has been requested. * 8 overdue actions for which there is ongoing engagement with the respective schools.
Education & Lifelong Learning	10	4	16		7	9		4		11	1	19	1 overdue action for which an update has been requested. 4 N/A actions relates to instance where Directorate was sampled as part of a wider corporate report, and an opinion was not provided at a directorate level.
External and Grants (Resources)	1		4		4					4	4	0	The 4 actions where date has passed relates to an area currently being audited. The action will be updated/closed when the final report is issued.
Governance & Legal Services	2		3		3					1	1	2	1 overdue action reported as complete for which evidence has been requested to verify completion prior to closure.
Planning, Transport & Environment	5		6		3	3				5	1	5	1 overdue action for which an update has been requested.
Fundamental (Resources)	2		3		1	2				1	0	3	
Other Assurance (Resources)	1	1	2			3				1	2	1	2 overdue actions for which an update has been requested.
People and Communities	1		1		1					1	0	1	
Resources (CTS)	1		2			2				2	0	2	1 overdue action reported as complete, for which evidence has been requested to verify completion prior to closure.
Corporate Governance (Resources)	1		1			1				0	0	1	
Adults Social Services, Communities & Housing	5	1	12		6	7				6	1	12	1 action where implementation date has passed subject to ongoing engagement with service area.
Social Services - General	1	1	2			3				3	0	3	
<b>TOTALS</b>	<b>58</b>	<b>13</b>	<b>107</b>	<b>0</b>	<b>72</b>	<b>43</b>	<b>0</b>	<b>5</b>		<b>69</b>	<b>41</b>	<b>79</b>	