

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	
Adult Services, Housing and Communities	5	1	8		2	7			8	2	7	1 - overdue action for which an update has been requested. 1 - overdue action where Audit is liaising with service area.
Children's Services	3	1	7		1	4		3	5	4	4	2 - overdue actions reported as complete, for which evidence has been requested to verify completion prior to closure. 2 - overdue actions for which an update has been requested. 3 - N/A actions related to instance where Directorate was sampled as part of a wider corporate report, and an opinion was not provided at a directorate level.
Economic Development	2	2	1			3			3	0	3	
Education & Lifelong Learning	8	4	13		4	9		4	17	1	16	1 - overdue action - liaising with service area 4 - N/A actions 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	18	5	41		38	3	5		17	28	18	1 - overdue action due to COVID-related issues, Audit agreed extension of time to provide update. 9 - overdue actions for which an update has been requested. 1 - overdue action relates to an area currently being audited. The action will be updated/closed when the final report is issued. 9 - overdue actions - update and/or evidence received and under review by Audit. 4 - overdue actions where Audit is liaising with service area. 4 - overdue actions reported as complete, for which evidence has been requested to verify completion prior to closure.
Governance & Legal Services	2		2		2				1	0	2	
People and Communities	1		1		1				0	0	1	
Planning, Transport & Environment	7	1	10		4	5		2	5	4	7	4 - overdue actions for which an update has been requested. 2 - N/A actions related to instance where Directorate was sampled as part of a wider corporate report, and an opinion was not provided at a directorate level.
Resources	2		5		3	2			5	2	3	2 - overdue actions reported as complete, for which evidence has been requested to verify completion prior to closure.
Social Services - General	1	1	1			2			2	0	2	
Corporate Governance	2	1	3		1	3			2	1	3	1 - overdue action reported as complete, for which evidence has been requested to verify completion prior to closure.
External and Grants	2		4		4				2	1	3	1 - overdue action reported as complete, for which evidence has been requested to verify completion prior to closure.
Fundamental	2		3		2	1			2	0	3	
TOTALS	55	16	99	0	62	39	5	9	69	43	72	