

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	9	2	20		19	3			18	0	22	
Education & Lifelong Learning - Schools	20	1	40		40	1			28	28	13	7 - overdue action where the evidence is under review by Internal Audit. 4 - overdue actions for which evidence has been requested, in order to close actions. 16 - overdue actions for which an update has been requested. 1 - recently overdue action where an update will be requested in due course.
Education & Lifelong Learning	12	4	19		13	8		2	17	11	12	9 - overdue actions, where an update is under review by Audit. 2 - 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.
Corporate Governance (Resources)	4		4		4				1	2	2	1 - overdue action for which an update has been requested. 1 - overdue action for which an update has not been provided.
External and Grants (Resources)	1		2		2				0	0	2	
Fundamental (Resources)	1		1		1				0	0	1	
Other Assurance (Resources)	1	1	2			3			2	3	0	3 - overdue actions for which an update has been requested.
Resources	4	4	23		3	8	16		6	9	18	1 - overdue action where evidence is under review by Audit. 3 - overdue actions where evidence has been requested in order to close action. 4 - overdue actions where an update is under review by Audit. 1 - overdue action where an update is pending.
Governance & Legal Services												
Planning, Transport & Environment	9	1	14		9	4		2	14	5	10	5 - 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.
People and Communities												
Children's Services	4	2	3			4		1	5	0	5	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.
Adults Social Services, Communities & Housing	2	1	2	1		2			2	0	3	
Social Services - General	2		2		1	1			2	0	2	
TOTALS	69	16	132	1	92	34	16	5	95	58	90	