

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	5	2	4		3	3			6	1	5	1 - overdue action where an update has been requested.
Education & Lifelong Learning - Schools	17	0	36		35	1			24	27	9	5 - overdue actions, where an update is under review by Audit. 13 - overdue actions, where Audit is liaising with the school. 3 - overdue actions, where an update has been requested. 5 - overdue actions, where an update has not been received. 1 - overdue action, where action will be carried forward to follow-up audit.
Education & Lifelong Learning	7	3	10		5	6		2	12	4	9	3 - overdue actions, where evidence is under review by Audit, with view to close action. 1 - overdue action, where further information/evidence requested, in order to close action. 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)	2		2		2				1	1	1	1 - overdue action for which an update has not been received.
External and Grants (Resources)	1		2		2				0	1	1	1 - overdue action for which a further audit is commencing and will review the status.
Fundamental (Resources)	1		1		1				0	1	0	1 - overdue action for which an update has not been received.
Other Assurance (Resources)	1		2			2			2	2	0	2 - overdue actions for which an update has not been received.
Resources	5	3	17		3	6	11		15	8	12	7 - overdue actions where an update has been requested. 1 - overdue action where evidence is under review by Audit, with view to close action.
Governance & Legal Services												
Planning, Transport & Environment	8		12		8	2		2	12	5	7	2 - overdue actions for which an update has been requested 2 - overdue actions where a meeting is due 15.11.23 1 - overdue action for which an update has not been received 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	1		2		2				0	0	2	
Social Services - General												
TOTALS	52	10	91	0	61	24	11	5	77	50	51	