

**Summary of Overdue Audit Recommendations and Level of Assurance**

Directorate	Total Number of Recommendations	Number of Recommendations Completed	Number of Recommendations Not Completed	Number of Recommendations Overdue for Implementation*			
				High	Medium	Low	Total
Chief Executives	66	56	10	0	2	2	4
Resources & Support Services	82	68	14	0	9	5	14
Regeneration & Development Services	12	8	4	0	2	2	4
Operational Services	59	51	8	0	5	3	8
Corporate Reviews	36	28	8	0	7	1	8
<b>Total</b>	<b>255</b>	<b>211</b>	<b>44</b>	<b>0</b>	<b>25</b>	<b>13</b>	<b>38</b>

\* includes recommendations where extensions have been agreed