

**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	64	2	0	1	1	2
Resources & Support Services	82	70	12	0	9	3	12
Regeneration & Development Services	12	11	1	0	0	1	1
Operational Services	59	53	6	0	3	3	6
Corporate Reviews	36	32	4	0	4	0	4
<b>Total</b>	<b>255</b>	<b>230</b>	<b>25</b>	<b>0</b>	<b>17</b>	<b>7</b>	<b>25</b>

\* includes recommendations where extensions have been agreed