

**Summary of Overdue Audit Recommendations**

Directorate	Total Number of Recommendations	Number of Recommendations Completed	Number of Recommendations Not Completed	Number of Recommendations				
				Not Yet Due	Overdue for Implementation*			
					High	Medium	Low	Total
Chief Executives	177	150	27	8	2	13	4	27
Regeneration & Development Services	12	12	0	0	0	0	0	0
Operational Services	68	66	2	1	0	1	0	2
Corporate Reviews	36	36	0	0	0	0	0	0
<b>Total</b>	<b>293</b>	<b>264</b>	<b>29</b>	<b>9</b>	<b>2</b>	<b>14</b>	<b>4</b>	<b>29</b>

\* includes recommendations where extensions have been agreed