

ANNEX 3

**SUMMARY OF BREACHES OF FINANCIAL REGULATIONS IDENTIFIED
DURING INTERNAL AUDIT WORK COMPLETED IN THE PERIOD**

Description of Breach*	Instances
Waiver not obtained where required	1
No formal contract in place (or tendering exercise) for procured service	5
Inventory records not properly maintained or incomplete.	4
Breaches of the Petty Cash procedures.	97

*These indicate where proper procedures were not followed, not where inappropriate use of council funds or resources were identified.