

ANNEX 4

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

Description of Breach	Instances
No evidence of an Executive decision or explicit delegation to the Director from the Executive	3
Contract award decisions had not been routinely recorded on the council's decision log	4
Extensions not authorised by a Chief Officer	8

All of the breaches above relate to the audit of adult social care contracts included in Annex 2 (Directorate of Health, Housing and Adult Social Care)