

ANNEX 3

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

Description of Breach	Instances
Charges for services not determined by a standard policy	1
Inappropriate invoicing and recharge frequency	2
Incorrect treatment of VAT	2
Income not banked intact	1
Reconciliations not being carried out	1
Payments being made without dual authorisation	1