

ANNEX 4**SUMMARY OF BREACHES OF FINANCIAL REGULATIONS IDENTIFIED
DURING INTERNAL AUDIT WORK COMPLETED IN THE PERIOD**

Description of Breach	Instances
Lack of segregation of duties	1
Insufficient or unclear delegation of authority	1
No waiver obtained for price/quality ratio used in tender	1
Incorrect petty cash procedures	1
Inadequate safe procedures	1
Incorrect VAT procedures	1
Inadequate income reconciliation procedures	2
Inadequate income collection procedures	1