

## ANNEX 3

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

<b>Description of Breach</b>	<b>Instances</b>
Purchase card expenditure not entered or not approved	1
Failure to obtain VAT receipts	1
Safe limits being breached	1
Lack of review of charging policy	1
Inventory records not properly maintained	1
Income not banked into the correct account	1