

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

Description of Breach	Instances
Spend over £5,000 undertaken without a quotation exercise	4
Contract not recorded on the contract register	2
No documentation was retained for a procurement process	2
No contract in place	2
Failure to consider whether there is an appropriate Internal Service Provider, existing Contract, approved Framework Agreement or Dynamic Purchasing System which can be used.	2
Payment made in advance of work being completed	1
Lack of contract monitoring	2
VAT being reclaimed without suitable documentation	2