

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

Description of Breach	Instances
Debts written off without proper authorisation	1
Income not banked promptly.	1
Income not held securely.	1
Not using FMS to record all financial transactions.	1
Not conducting reconciliation of directorate system to FMS.	1
VAT not correctly accounted for on income or expenditure	1
Waiver not obtained prior to selecting a quotation (which was not the lowest or where less than 3 quotes obtained)	2
No formal contract in place (or tendering exercise) for procured service.	1
Purchase orders not completed by staff when ordering goods and services.	1
Payment made in advance of receiving service.	1
Inventory records not properly maintained or incomplete.	2