

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

<b>Description of Breach</b>	<b>Instances</b>
Debts written off without proper authorisation	1
Waiver not obtained prior to selecting a quotation (which was not the lowest or where less than 3 quotes obtained)	1
Purchase orders not completed by staff when ordering goods and services.	1
Inventory records not properly maintained or incomplete.	2