

**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>
Contract procedure rules not being followed	1
Waiver not obtained prior to selecting a quotation (which was not the lowest or where less than 3 quotes obtained)	1
Virements not correctly authorised	1
Inventory records not properly maintained or incomplete.	1
Not conducting reconciliation of directorate system to FMS	1