

ANNEX 3

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

Description of Breach	Instances
Purchase orders not completed by staff when ordering goods and services.	1
Inventory records not properly maintained or incomplete.	2
Bank reconciliations not being completed	1
Contract not being tendered at an appropriate time	1
Insufficient checks relating to contractors self employed status	1
Failure to safeguard information used in day to day activities.	NA*

*The information security checks audit detailed in Annex 2 identified a large number of areas where there were potential breaches of the regulations in relation to the security of information although actual breaches were not quantified.