

ANNEX 4

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

Description of Breach	Instances
Select list not adequately reviewed	1
Coding slips not being used correctly	1
Income not banked intact	1
Inventory records not properly maintained	3
Budget not approved	1
Staff allowances paid outside standard conditions and payments not correctly made or recorded	1
Waiver not used for expenditure over £5,000 with less than 3 quotes	1
Salary advances given not via payroll system	1
Inadequate budgetary control	1