

ANNEX 4

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.	NA ¹
Insufficient evidence to justify debt write offs	5
Failure to collect income	2
Lack of a current contract	1
Failure to gain a waiver when not obtaining 3 quotes	2
Inventory records not properly maintained	2
Failure to retain quotation documentation	1

¹ The annual review of ordering and creditor payments identified that approximately 40% of payments do not have associated purchase orders. However, because some payments relate to continuous supplies or contracts which do not require a purchase order it is difficult to quantify the number of orders in breach.