

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.	1
Inadequate inventory procedures	1
Insufficient write off authorisation procedures	2
Lack of suitable debt management action	1
No VAT charged on vatable income	1
Incorrect petty cash claim procedures	1
Inadequate asset disposal procedures	1