
**AUDIT COMMITTEE REPORT ON THE INTERNAL CONTROL SYSTEM AND
FINANCIAL RECORDS OF ACENTDFB, AHMADU BELLO UNIVERSITY, ZARIA
FOR THE PERIOD 1ST JULY, 2022 – 31ST DECEMBER, 2022**

Project ID: P126974 (IDA/Grant No: 5414 NG)

25TH MAY, 2023

1. REPORT OF THE AUDIT COMMITTEE

In line with the mandate of the Committee to ensure compliance with both National and other relevant Financial Laws, Project Operational Manual (POM), implementation arrangement structure and reports on inherent risks, we are pleased to present our report for the month of JULY, 2022 – 31ST DECEMBER, 2022 to the Board of ACENTDFB.

2. ABRIDGED RESPONSIBILITIES OF THE PROJECT

The ACENTDFB is one of the Africa Centres of Excellence (ACEs) sponsored by the World Bank specifically to strengthen the capacity of 12 participating countries namely: Republic of Benin, Burkina Faso, Cote d'Ivoire, Republic of Cameroon, Republic of Djibouti, Republic of Ghana, Republic of Guinea, Republic of Niger, Federal Republic of Nigeria, Republic of Senegal, Republic of The Gambia, and Republic of Togo.

The objective of the Project is to improve the quality, quantity and development impact of postgraduate education in selected universities through regional collaboration and training. The Centre was established to fill the existing gap in postgraduate training and cutting-edge research that addresses regional developmental challenges, especially as it relates to neglected tropical diseases and forensic sciences.

Currently, the Centre in collaboration with the Department of Biochemistry, runs postgraduate programmes (MSc and PhD) in Biotechnology and PGD in Forensic Science. These programmes have received both national and international

accreditation. The resource verification for the Centre's planned programme for MSc in Forensic Science conducted by NUC was successful. The Centre also organized hands-on workshops (national and regional) on molecular techniques in the identification and diagnosis of some neglected tropical diseases and bioinformatics during the period under review.

3. THE AUDIT COMMITTEE

The main objective of the Audit Committee is to review the financial reporting processes, the Internal and External audit reports of the Centre's system of internal controls; compliance with relevant laws and regulations thereby assisting the board to fulfil its oversight responsibilities. The Management of the Centre is accountable for the design of internal control systems that will provide reasonable assurance towards achievement of operational goals. To achieve the targeted goals, the Audit Committee and the Centre Management review and deliberate on the quality of the financial statements and clarity of disclosures in the internal Audit Report of the Centre.

The Committee was inaugurated on 2nd June, 2022 and held its first meeting immediately after inauguration and thereafter several meetings were held.

The composition of the Committee comprises non-executive members as follows:

Members	Faculty/Unit	Status
Prof. Mohammed Umaru Kawu	Faculty of Veterinary Medicine	Internal Council member) - Chairman
Prof. Abdullahi Yunusa Idris	Faculty of Pharmaceutical Sciences	Member
Prof. Donatus Adie	Faculty of Engineering	Member
Aliu Nuhu Onimisi	Bursary Department	Member/Secretary
Maiyaki Hamisu Musa	Internal Audit Division	Member

4.0 REVIEW OF PROJECT OFFICERS REPORT ON THE CENTRE ACTIVITIES

The reports of the following officers were reviewed:

4.1 INTERNAL AUDITOR

The Audit Committee studied the Internal Auditor's report and sought clarifications on matters, and further held discussions with key management staff of the Centre to ensure the independence of the Internal Auditor in the discharge of his duties. Concerns raised on risks pertinent to his operations and that of the Centre were discussed. We are satisfied with the content of the reports prepared and issued by the Internal Auditor for the period under review.

In the light of the above, the Committee wishes to note the following positive developments of the Project:

I. Budget

Effective budget planning processes and improved budget performance of over 80%.

II. Project implementation

The strict implementation of Project activities as outlined in the workplan.

III. Physical Control

Adequate regulation of access to and usage of equipment and other relevant assets of the Centre.

IV. Cost control procedure

The cost control over the Project's assets in relation to expenditure payments were within the approved work plan and budget.

V. Payment Procedure

Compliance with due process for payment of supplies, and services were adequate as cases of post payment Audit were avoided.

VI. Procurement Activities

Enforcement of strict compliance with approved budget and the National Competitive Bidding (NBC) process in the execution of Contracts and procurements.

3.2 EXTERNAL AUDITOR'S

In response to the Committee's earlier observations on non-remittance of the Centre Audited account, the Committee received notice of appointment of an Independent Auditor, Messrs. Pannel Ker Foster, Chartered Account. The Committee has reviewed and discussed the quality and acceptability, of the accounting principles; the reasonableness of significant judgments; and the clarity of disclosures in the 17 Months Financial Statement of the Centre for the period ended 31st December 2021. The Committee after discussions, is satisfied

with the External Auditor's Opinion that the Financial Statement fairly presents the Financial Position of the Centre.

The Committee expects an expedited response to the pending biannual Audit Report for 2022 Financial year (i.e 1st January, 2022 – 30th June, 2022 and 1st July, 2022 to 31st December, 2022).

3.3 MONITORING AND EVALUATION

The Committee reviewed the six (6) Months reports (i.e June – September, 2022, November, 2022 – December, 2022) of the Monitoring and Evaluation Officer and observed the template of reporting is fairly cumbersome and difficult to interpret for the Committee's. Therefore, the Committee recommends a template that aligns the respective DLIs with their percentage levels of achievement, reasons/challenges for non-achievement of desired percentages, action taken and remarks.

Nonetheless, while the Committee commends the attainment of 100% level of achievement in some DLIs, the committee is equally concerned about the low achievements of some DLIs.

Therefore, the Committee advise s follows:

- i. Measurable standards and time line for deliverables of each DLIs should be set with appropriate monitoring mechanism for assessment of performance;
- ii. Factors observed to be responsible for hampering achievement of targeted percentage should be promptly identified and handled;

- iii. Appraised DLIs should be followed up with relevant stakeholder(s) for clearance to scale up targeted level of performance.

4. RECOMMENDATIONS

I. External Auditor

The Management of the Centre should consider the activities of the Independent Auditor in the annual work plan for timely production of the annual Financial Report.

II. Organogram

Letters of appointment should be made available to all project officers with their defined responsibilities. Organogram of the Centre should be made available to all officers for their guidance to enhance communication and segregation of duties.

III. Management of MoUs

Copies of signed MOUs should be safely archived in the Office of the Center Leader and University Legal Unit under the Registrar's Office.

IV. Pre-payment Audit

The Centre Management should ensure strict implementation of prepayment audit in respect of all payments.

V. External Revenue Generation

The Management of the Centre should intensify efforts to explore funding opportunities from national, regional and international collaborating partners. Collaboration already entered should be diligently implemented to enhance revenue generation.

VI. Accounting

Regular training on features of the Accounting Software should be encouraged for maximization of full potentials of the package. Alternative back up server should be considered.

VII. Asset Register

The Centre should ensure regular update of its Assets Register and provide appropriate insurance cover for all valuable assets. All assets of the Centre should be properly labelled, and offices should have record of available items

hanging in their offices for routine verification.

VIII. Stock Control

Efforts should be intensified to ensure proper documentation and judicious utilization of items collected by end users from the store.



Prof. Mohammed U. Kawu
Chairman, Audit Committee



Aliu Nuhu Onimisi
Secretary, Audit Committee