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**AUDIT COMMITTEE REPORT ON THE INTERNAL CONTROL SYSTEM AND  
FINANCIAL RECORDS OF ACENTDFB, AHMADU BELLO UNIVERSITY, ZARIA  
FOR THE PERIOD 1ST JANUARY, 2023 – 31ST MARCH, 2023**

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

12TH 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 2023 first quarter (1<sup>st</sup> January, 2023 – 31<sup>st</sup> March, 2023) 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 2<sup>nd</sup> 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:

<b>Members</b>	<b>Faculty/Unit</b>	<b>Status</b>
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'S ACTIVITIES**

The reports of the following officers were reviewed:

##### **4.1 INTERNAL AUDITOR**

The Committee has studied the 2023 First Quarter report of the Internal Auditor and held further discussions with the relevant key stakeholders on the content of the report. We are satisfied with the report of the Internal Auditor and observations raised in his Audit Report that are pertinent to his operations were discussed.

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

##### **I. Books of Account**

The Centre has improved in the maintenance of proper books of account and other relevant records.

##### **II. Unretired Advances**

The Committee has observed reduction in the number of unretired advances and also wish to advise that approved payments to staff with pending claims

are only processed subject to retirement of pending advances.

### III. Procurement Activities

Implementation of procurement plan was observed to be quite effective.

#### 4.1 2022 EXTERNAL AUDITOR'S REPORT

The Committee is desirous of the submission of the Centre's pending 2022 Financial Report. The Management of the Centre should develop an agreeable Work Plan for the activities of its Independent Auditor in order to curtail late preparation and rendition of its report to relevant Internal and External stakeholders.

#### 4.2 MONITORING AND EVALUATION REPORT

The Committee commend the Centre for the efforts made to foster research collaboration with international partners, recognition of one of the Team Members as one of the scientific experts for Joint FAO/WHO Experts on Microbiological Risk Assessment (JEMRA) and the awards received by two of her students for the Students Innovation Research Award and the Merck Foundation award for Best Africa Women Research also received by a female student of the Centre.

Contrary to this feat, the outcome of the AAU/WB mid-term review meeting scored the Centre 40% and also lowest amongst renewed ACEs. This development needs to be addressed with a view to improving the standing of the Centre in future verification.

### 5.0 RECOMMENDATIONS

#### I. External Auditor

The Management of the Centre should expedite process of completion of the 2022 External Audit exercise and their rendition to relevant stakeholders.

#### II. Organogram

The Organogram of the Centre should be printed and made available to all

officers for effective guidance and efficiency of communication and segregation of duties.

### III. Management of the Centre

The Management of the Centre should follow-up on identified challenges and develop strategies to surmount obstacles that affects the attainment of desired targets for the DLIs.



**Prof. Mohammed U. Kawu**  
**Chairman, Audit Committee**



**Aliu Nuhu Onimisi**  
**Secretary, Audit Committee**