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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 APRIL, 2023 – 30TH JUNE, 2023**

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

1ST MARCH, 2024

## **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 2023 second quarter (1<sup>st</sup> April, 2023 – 30<sup>th</sup> June, 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 Institutional 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 organizes a training workshop in collaboration with MRS in Banjul, Gambia, on Advanced Bioinformatics. A total of 24 participants attended the workshop.

### **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 the 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 Second 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 and issues that are pertinent to his operations were discussed.

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

##### **I. Improvement in record keeping**

The Committee has recognized efforts in the maintenance of books of account and other relevant records but also advises for better record keeping of inventories.

##### **II. Reduction in the percentage level of unretired advances**

The Committee observed an improvement in the number of retired cash advances and wishes to advise that the efforts should be sustained to bring the number to a very low level.

##### **III. Budget performance**

The Improvement in the performance of the budget and budgetary control mechanisms are also commendable.

#### IV. Organogram

The Committee commend the Centre for the development of an organogram for the operational structures of the Units of the Centre to avoid conflict of responsibilities and channels of reporting.

#### V. Asset register

The Committee also commend the availability of a draft Assets Register for the record keeping of the Centre's assets.

However, the Committee also observed the following areas requiring improvement.

#### VI. Accounting software

The Committee from its findings observed the need for training and retraining of the staff to ensure efficient utilization and domestication of the software in the Centre's accounting operations.

#### VII. 2023 work plan activities and their percentage attainments

The Committee observed that the percentage level of attainments did not match the current level of achievements. For example, the percentage levels of ESMP WB approval as against the current status of the Admin Building project, Animal House etc.

### 4.1 2022 EXTERNAL AUDITOR'S REPORT

The Committee reviewed the 2022 Audited Account of the Centre and the Management letter. The Committee observed the reoccurring delays in the production of Audit Accounts. Management of the Centre should develop an agreeable Work Plan for the activities of its Independent Auditor to curtail late preparation and rendition of its report to relevant Internal and External stakeholders.

## **4.2 MONITORING AND EVALUATION REPORT**

The Committee commended the Centre for the successful completion of the construction of a Crime Scene Demonstration Lab, Moot Court, Administrative Building, and verification check list report and the attainment of 100% in some DLIs. Equally, the Committee commend the efforts made in the first quarter 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); the award received by two students of the Centre for the "Students Innovation Research Award"; the Merck Foundation award for Best Africa Women Researcher also received by a female student of the Centre.

However, the Committee is desirous of the outcome of the AAU/WB mid-term review meeting score to ascertain the Centre's improvement as against the 40% scored in the last quarter report and efforts made to improve on the DLI 5.3 that the Centre is yet to start earning from.

## **5.0 RECOMMENDATIONS**

### **I. External Auditor**

The Management of the Centre should expedite the process of completion of the 2023 External Audit exercise.

### **II. Copies of signed MoU.**

Copies of signed MOUs should be archived in the Centre's Admin Manager's Office, Registrar's Office/Legal Office and Directorate of Academic Planning.

### **III. Record keeping of inventories.**

All procurements for consumables and other assets should be receipted by the

Store Officer and properly documented using a Store Receipt Voucher (SRV), and Store Issue Voucher (SIV).

#### IV. Preparation of Audited Accounts

Management of the Centre should develop an agreeable Work Plan for the activities of its Independent Auditor to curtail late preparation and rendition of the Centre's reports.

#### V. Compliance With Accounting Standards

The Accountant of the Project should improve its compliance with the Federal Government directives on the implementation of International Public Sector Accounting Standards (IPSAS) in all transactions of public sector organizations.

#### VI. Fixed Assets Register.

The Fixed assets register should be regularly updated and should contain the percentage of depreciation, accumulated depreciation, net book value and profit/loss to be realized from disposals after the useful life span of the assets and eventual disposals.

### 6.0 CONCLUSION

The Committee notes and commends the Centre in its Internal financial control, budgeting, and auditing operations and urges the Centre to implement the above recommendations to further enhance the quality of the Centre's activities and internal financial control system.



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



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