

**AUDIT COMMITTEE FOR AFRICA CENTRE OF EXCELLENCE FOR NEGLECTED
TROPICAL DISEASES AND FORENSIC BIOTECHNOLOGY (ACENTDFB)
AHMADU BELLO UNIVERSITY,
ZARIA**

12th May, 2023

**Minutes of 6th Regular Meeting of the Audit Committee for ACENTDFB Held on
12th May, 2023 in the Department of Biochemistry Building (Annex), ABU, Zaria
at 10:55am**

1.0 ATTENDANCE

2.0 Members:

- i. Prof. Mohammed U. Kawu (Faculty of Vet. Medicine /Internal Council member) - Chairman
- ii. Prof. Abdullahi Y. Idris (Faculty of Pharmaceutical Sciences) - Member
- iii. Prof. Donatus Adie (Faculty of Engineering) - Member
- iv. Aliu Nuhu Onimisi (Bursary Department) - Member/Secretary
- v. Maiyaki Hamisu Musa (Audit Department) - Member

3.0 OPENING REMARK

The 6th Regular Meeting of ACENTDFB commenced by 10:55 am with individual opening prayer. Thereafter, the Chairman welcomed members to the 6th Regular Meeting of the Committee.

4.0 AGENDA

The agenda of the meeting was presented as follows:

- i. Review of External Auditor's Financial Report for 17 months period ended 31st Dec, 2021
- ii. Consideration and correction of the Centre's Audit report for the period 1st Jul – 31st Dec, 2022
- iii. Review of first quarter (Jan -Mar, 2023) Internal Audit Report
- iv. Review of the Accountant's Financial report for the months of January - March, 2023
- v. Matters arising
- vi. AOB
- vii. Adjournment
- viii. Closing Prayers

5.0 External Auditors Report

The Committee reviewed the 17 Months Financial Statement of ACENTDFB for the period ended 31st December, 2021 and is satisfied with the External Auditor's Opinion that the Financial Statement fairly presents the Financial Position of the Centre for the period ended 31st December, 2021 and that no material misstatement is detected.

The Centre is a non-profit making Organization and headed by a Centre leader. The Committee advised that the term "...Directors..." be replaced with "...Centre Leader or Management". The terminologies should recognize the peculiarities of the Centre.

The word "...Company..." in Paragraph three (3) of the Independent Auditor's Opinion and the second paragraph under the Responsibilities of the Directors was requested to be replaced with the word "...Centre..."

6.0 CONSIDERATION AND CORRECTION OF INTERNAL AUDIT REPORT FOR THE PERIOD 1ST JULY – 31ST DECEMBER, 2022

The total sum of 4,000,000 USD Credit Grant reported and the sum of 616,022.01 disbursed to date were corrected to reflect the currency type i.e \$4,000,000 and \$616,022.01, respectively.

The Percentage of disbursed amount to date calculated at "...15.40%..." was requested to be reported in open and closed brackets i.e (15.40%).

The period of coverage of the report written as "July, 2022 - 31/12/2022" was corrected to read "1st July, 2022 - 31st December, 2022"

The Committee also observed the lack of pagination of the document and directed the correction, accordingly.

6.1 THE WORK PLAN ACTIVITIES 2022

The Work Plan Activities in page 5 of the report was corrected to read, "IMPLEMENTATION OF WORK PLAN ACTIVITIES FOR 2022".

The Committee observed the need to indicate the budgetary allocation to the respective heads and expenditures incurred in order to ascertain the percentage of utilization.

6.1.1 Internal Control

The internal control review, highlighted exceptions in areas of weaknesses. The Committee observed inconsistencies in the report and planned action. Conversely the report discusses progress made in some areas.

- **Insufficient Supporting Documents:** The Committee recognized the improvement in level of compliance from 80% to 90% in ensuring due process. The Committee however urge the auditor to step up efforts in ensuring total compliance.
- **Segregation of duties:** The Centre Leader should ensure all Project Officers receives their letters of appointment.
- The Centre Leader should ensure all activities are pre audited before payment

6.1.2 Fund Flow:

The sum of N320,216,975.92 was reported to have been expended while the total sum of N250,390,000 was received. The Committee requested the Centre's Auditor to provide information on the funding source for over expenditure.

7.0 FIRST QUARTER 2023 INTERNAL AUDIT REPORT OF ACENTDFB

The Committee reviewed the monthly reports and made the following observations:

7.1 January, 2023

The summary of the monthly activities in the report was advised to be presented in bullet numbering format for better detailing.

Further clarification on the expenditure of ₦17,300,000.00 and ₦18,521,940.94 incurred on DLI 7.4 and payment of subscription for firewall respectively, were requested and it was advised that the Resident Auditor should properly align details of expenditure with activity carried out for a reader's better understanding.

7.2 February, 2023

Clarification on the payment of the sum of Thirty Thousand (₦30,000) naira as cost of installation of Smart boards reported in the summary of the report were required to ascertain if it's a Unit cost. The Committee advised the statement "Claim for the installation of six smart boards ₦30,000" to be corrected as Claim for the installation of six smart boards at ₦30,000. The need for serial numbering of the activities reported in summary was reiterated.

Enquiries on proper documentation (i.e submission of Advance Payment Guarantee, APG) for the release of ₦40,572,530.92 to Messr Wintech Nig Ltd was sought.

7.3 MARCH, 2023

The Committee after reviewing March, 2023 report of activities, requested the Internal Auditor to indicate the missing information presented in activity five (5) of the table.

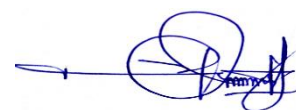
In general terms, the Committee advised that the report should be very informative in the presentation and the ownership of the document should be revealed by indicating the name and signature of the Resident Auditor.

8.0 ADJOURNMENT

Prof. Donatus Adie moved for adjournment of the meeting in the absence of any other matter and was seconded by the Secretary. The meeting was officially adjourned at 12:50pm after individual closing prayers.



Prof. Mohammed U. Kawu
Chairman



Mal. Nuhu A. Onimisi
Secretary

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