

<p style="text-align: center;">AUDIT COMMITTEE FOR AFRICA CENTRE OF EXCELLENCE FOR NEGLECTED TROPICAL DISEASES AND FORENSIC BIOTECHNOLOGY (ACENTDFB) AND AFRICA CENTER OF EXCELLENCE ON NEW PEDAGOGIES IN ENGINEERING EDUCATION (ACENPEE), AHMADU BELLO UNIVERSITY, ZARIA</p> <p style="text-align: right;">2nd June, 2022</p>	
<p>Minutes of the Inaugural Meeting of the Audit Committee for ACENTDFB and ACEE Held on 2nd June, 2022 in the New Biochemistry Department Annex, Room 222, ABU, Zaria at 10:30am</p>	ACTION
<p>1.0 ATTENDANCE</p> <p>2.0 Members: Prof. Mohammed U. Kawu (Faculty of Vet. Medicine /Internal Council member) - Chairman Prof. Abdullahi Y. Idris (Faculty of Pharmaceutical Sciences) - Member Prof. Donatus Adie (Faculty of Engineering) - Member Aliu Nuhu Onimisi (BursaryDepartment) - Member/Secretary Maiyaki Hamisu Musa (Audit Department) - Member</p> <p>3.0 In Attendance: Prof Y.K.E. Ibrahim - Centre Leader, ACENTDFB Prof. Raymond B. Bako - Centre Leader, ACENPEE</p> <p>4.0 <u>OPENING REMARK</u> The meeting commenced by 10:30am with individual opening prayer and this was followed by self-introduction. The Chairman welcomed members to the meeting and thereafter, asked the Centre Leader, ACENTDFB to give some opening remarks. The Centre Leader traced the history and significance of the Audit Committee (AC) and the expectations of the World Bank from the AC.</p> <p>5.0 AGENDA The Chairman itemized the agenda of the meeting as follows; i) Inauguration of the AC ii) Develop a modus operandi from its terms of reference (ToRs) iii) Develop a budget estimate for its activities.</p>	

6.0 **Overview of the Activities of the Africa Centres of Excellence and the Role of the Audit Committee**

The Centre Leader, ACENTDFB briefed the Committee on the activities of the Africa Centres of Excellence (ACEs) in ABU and their sources of funding. He reported that funds are released subject to attainment of Disbursement Link Indicator(s) (DLI) and not by upfront payment for execution of activities by the World Bank. For appropriate supervision, quality control mechanism in the execution of programmes, it became necessary to ensure that financial activities and related operations are carried out according to budget provisions and within defined timelines.

He added that the AC was constituted in compliance with World Bank request for an autonomous supervisory Unit separate from the University's auditing system to oversee the activities of the ACEs. The Project policy require that members of the Committee should comprise of professionals that do not participate in the routine operational activities of the ACEs in order to avoid conflict of interest. In addition, a member of the Committee should be drawn from the University's Governing Council. These criteria of the World Bank were the basis used for the selection of the present membership of the AC. The selection also considered the academic and research mandates of the of the two ACEs.

He added further, that the inclusion of an Accountant and Auditor were based on the key mandate of the Committee and the experience derived from the former AC. The accountant being a member of the former AC will ensure continuity and institutional memory and experience that will be useful to the new members of the present AC.

The ACEs impact which the AC is expected to oversee commenced in 2019 but release of funds only commenced in November 2021. However, inspite of the delay in the release of funds, there was no halt in the activities of the ACEs. The ACE leader also informed the Committee about the existence of two independent resident auditors for ACENTDFB and ACENPEE. He summarized the oversight functions of the AC to include but not limited to the following:

- i. review the bi-annual reports of the Project Internal and External Auditors, and IFR reports of the Finance Officer;

- ii. Submit bi-annual performance report on the ACEs to NUC;
- iii. consult relevant officers and request for documents to carry out its assignment and ensure timely submission of its reports;
- iv. Seek clarification and responses from the management of the ACEs on its observations; and,
- v. prepare separate audit observations and performance report for each ACE.

The relevant documents that may be required for regular meetings will include the Internal Auditor's report, Finance officers report and approved annual work plan of the ACEs to ensure activities are conducted in accordance with approved work plan and also verify judicious utilization of funds in accordance with approved budget. This is to ensure that there is no over budgetary expenditure and delay in execution of planned activities.

One of the primary purposes of the AC is to ensure that the financial and administrative activities of the ACEs are transparent, accountable and geared towards better service delivery.

The Committee was then requested by the Centre Leader to plan its schedule of operations to include among others:

- i. a budget estimate for its activities and Secretariat needs;
- ii. the number of its meetings per year;
- iii. select its secretary;

The Centre Leader ACENPEE, in his contribution expressed delight that the new AC has been inaugurated and advised the Committee to commence its activities in earnest. He reiterated that the World Bank project activities are disbursement based and ACEs are required to meet each of the Seven (7) DLIs before drawing specific funds from the envelope earmarked for the DLIs and their sub-components. He said the DLI 6.2 provided for a functional AC to be constituted and that the sum of Seventy-five thousand dollars (\$75,000) for three (3) years has been assigned for functional AC. He added that part of the condition for the release of the first tranche of funds include:

- i. constitution of the AC;
- ii. evidence of first inaugural meeting;

Chairman

iii. minutes of the inaugural meeting uploaded on the ACEs website;

The above-mentioned information when uploaded on the ACEs website will be verified by the World bank before the Centres can earn their first tranche of money allotted for a functional AC. He reiterated that the role of the AC is to ensure transparency and accountability in order to strengthen the mandate of the ACEs and ensure all monies expended are properly accounted for.

He further added, that the responsibility of the Committee is not to shower praises on the management of the ACEs, but to add value to the activities of the Centres by identifying and reporting areas of weaknesses in the internal control systems of the ACEs in order to prevent financial wastages for the benefit of the system and its reputation.

Furthermore, he said the NUC is the National Implementation Unit of the ACE Impact Project, while the Association of African Universities (AAU) with headquarters in Accra, Ghana is the regional implementation Unit of the ACE Impact Project. He said all the seventeen (17) ACEs in the Country are answerable to the National Implementation Unit at NUC.

At the end of the interactive session with the ACE Centre Leaders, a group photograph was taken outside the Committee's Secretariat.

7.0 1st Regular Meeting of the Audit Committee

After the group photograph with the ACEs Centre Leaders, the Committee reconvened at the Secretariat for its 1st regular meeting. The Chairman welcomed members to the Committee and encouraged members to work as a team to actualize the ToRs of the Committee.

The Chairman nominated and members approved the nomination of Mr Aliu Nuhu Onimisi as the Secretary of the Committee. Thereafter, the modus operandi of the Committee and ToRs were extensively discussed. A member provided a copy of the approved ToRs (2020) for World Bank Group Projects for guidance. Financial reports and other relevant documents that will be required from the ACEs were discussed and itemized. It was agreed that these documents should be obtained immediately to enable the Committee produce the first biannual report covering January to June, 2022.

Chairman

<p>Similarly, the Committee resolved to schedule 3 consecutive days of meetings in June 2022 in order to produce its first report in July. In this regard, the Committee agreed to write the ACE Centre Leaders to request for: management report, internal Audit Report, Finance Officer’s report and External Auditor’s report to serve as input for the Committees report.</p>	<p>Chairman</p>
<p>The Committee also resolved to study the ToRs contained in the letters of appointment of members and previous AC documents for guidance. However, in the absence of a documented ToRs, the Committee resolved to develop its ToRs and forward to the Centre Leaders for their noting and record purposes.</p>	<p>Chairman</p>
<p>For efficient and effective performance of its duties, the Committee resolved to submit to the ACEs an annual budget estimate for its activities covering cost of computer and accessories, stationaries, recharge card/data allowance, printing materials, refreshments during meetings, Secretariat maintenance etc. The Committee agreed to consider the budget at its next meeting scheduled for 9th June, 2022.</p>	<p>Secretary</p>
<p>8.0 <u>ADJOURNMNET</u> In the absence of any other matter, the Secretary moved for adjournment and was seconded by Prof. Abdullahi Idris. The meeting was adjourned at 11:57am after individual closing prayers.</p>	
<p>_____ Prof. Mohammed U. Kawu Chairman</p>	<p>_____ Mal. Nuhu A. Onimisi Secretary</p>

2ND JUNE, 2022

ATTENDANCE LIST

INAGURAL AND 1ST REGULAR MEETING OF THE AUDIT COMMITTEE FOR AFRICA CENTRE OF EXCELLENCE FOR NEGLECTED TROPICAL DISEASES AND FORENSIC BIOTECHNOLOGY (ACENTDFB) AND AFRICA CENTER OF EXCELLENCE ON NEW PEDAGOGIES IN ENGINEERING EDUCATION (ACENPEE),

AHMADU BELLO UNIVERSITY, ZARIA

S/No	NAME	Mobile Number	E-mail Address	Signature
	MEMBERS			
1	Prof. Mohammed U. Kawu (Committee Chairman)			
2	Prof. Abdullahi Y. Idris (Member)			
3	Prof. Donatus Adie (Member)			
4	Aliu Nuhu Onimisi (Member/Secretary)			
5	Maiyaki Hamisu Musa (Member)			
	IN ATTENDANCE			
	Prof Y.K.E. Ibrahim (Centre Leader, ACENTDFB)			
	Prof. Raymond B. Bako (Centre Leader, ACENPEE)			



Group photograph of members of the newly constituted Audit Committee and Centre Leaders of the ACENTDFB and ACENPEE, ABU, Zaria, taken at the end of the Committee's inaugural meeting held on 2nd June, 2022. L-R: Prof. Donatus Adie (member); Prof Abdullahi Idris (member); Hamisu Maiyaki Musa (Auditor/member); Prof YKE Ibrahim (Centre Leader, ACENTDFB); Prof Mohammed Umaru Kawu (Chairman); Prof Raymond Bako (Centre Leader, ACENPEE); Nuhu Aliu Onimisi (Accountant/ member).