

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

1. Minutes of the 11th Regular Meeting of the Audit Committee for ACENTDFB held on 26th February, 2024 in the Conference Hall of the new ACENTDFB, ABU, Zaria at 12:00pm

Action

2. 1.0 ATTENDANCE

3. 2.0 Members:

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

2.1 Apology:

- i. Prof. Donatus Adie

9. 3.0 OPENING REMARK

The 10th Regular Meeting of ACENTDFB commenced at 11:00 am with the individual opening prayer and this was followed by the Chairman’s opening remarks.

10. 4.0 AGENDA

The agenda of the meeting was presented as follows:

- 11. i. Opening Prayers
- 12. ii. Chairman’s opening remarks.
- 13. iii. Reading, Correction and adoption of minutes of the 10th Regular Meeting
- 14. iv. Matters arising from minutes of the 10th Regular Meeting
- 15. v. Review of January 2023 to December 2023 Internal Audit Reports
- 16. vi. Review of ACENTDFB 2022 Audited Financial Report and the Management letter
- 17. vii. Review of the 2023 Audited Financial Report and the Management letter.
- 18. viii. AOB
- 19. ix. Adjournment
- 20. x. Closing Prayers

21. The agenda of the meeting was adopted by Prof. Abdullahi Idris and seconded by Maiyaki Hamisu Musa.

22. Reading, Correction and adoption of minutes of the 10th Regular Meeting

23. The word “...For...” in line 17 and agenda vii. was corrected to be written in lower case, “...for ...”

24. The phrase “was adopted prof... by Donatus Adie Prof...” was corrected to read “...was adopted by Prof. Donatus Adie...”
25. The phrase “verification check list/report Committee report....” in line 17 was corrected to read “....verification check list/Committee report....”
26. The phrase “ checklist/Committee report..” was corrected to read “7th regular meeting” in line 25 was corrected to read “..checklist/Committee’s report..”
27. The repeated line numbering 18 on page 2 to line 35 on page 3 was corrected to line number 27 to 44 on the respective pages.
28. The phrase “...African Centre of Excellence are not designed like the conventional Centre..” was corrected to read “..African Centres of Excellence were not designed like other conventional Centres...”.
29. The words “..Accounting Software ..” in line 25 was corrected to be written in lower case as “..accounting software...”, and the phrase “...the need for retraining to enhance the knowledge ...” was corrected to read “...the needs for retraining of the Centre Staff to enhance their knowledge of the Package and to domesticate the software..”
30. The phrase “.. Academic brief, draft research policy...” in line 29 was corrected to read “...Academic Brief and Draft Research Policy;...”, “improvement in external research grants ..” was corrected to read “..improvement in the number of external research grants won ..”, while the sentence “...the Committee, however, advised the Centre to improve on its activities to improve on the percentage performance of non-performing DLIS..” was rephrased to read “The Committee however advised the Centre to improve its achievements in other activities to increase its percentage performance in non-performing DLIs.
31. The sentence in line 29 written as “The Committee also advise a collaboration with other performing Centres in areas of research.” was rephrased to read “..The Committee also advised the Centre to collaborate with other high performing ACEs and Universities in areas of research”.
32. The last paragraph in line 29 that reads “However, a comprehensive report of all the DLIs and their percentage performances was resolved to be requested for in subsequent meetings”. was deleted and replaced with “The Committee appreciated the comprehensiveness of the report of the DLIs and their percentage attainments. However, the Committee advised that DLIs should be arranged serially with their percentage attainments, challenges and improvement measures taken.
33. Line 31 of the 10th Minutes was rewritten as “The Committee noted the Centre's achievement in the construction of a Crime Scene Demonstration Lab, Moot

Court and Administrative Building and commended the Centre for the performance. The Committee reviewed the verification checklist and agreed to confirm from the M&E officer if the Physical inspection of the new Admin building and its components facilities have been done by the relevant authorities”.

34. **Review of January 2023 to December 2023 Internal Audit Reports**

The Committee commended the promptness and detailed presentation of the Internal Auditor and his availability to provide information and clarification throughout the Committee’s meetings.

After reviewing the Internal Auditor’s report, a member observed that the Internal Auditor should be invited to clarify the percentage performance of some budget lines which appeared contradictory when compared with the current performance levels of those budget lines.

35. The Internal Auditor clarified that the percentage performance was for the internal budget activities. The Centre Leader clarified that the reported percentages were based on previous performance levels before the ESMP’s approval. The Committee advised that the Internal Audit report should be regularly updated in consultation with the Centre Leader.

36. The Work Plan Activities in the Internal Audit Report was corrected to read “2023 Work Plan Activities and Percentage Attainments.”

37. Clarification was given by the Centre Leader on the 0% attainment for the Animal House performance. He said that a fully equipped Animal House and supporting infrastructure are available. However, presently most of the students use human samples, instead of lab animals for their research. It is expected that as more students are admitted, the need to use the Lab Animal House arise sooner rather than later.

38. The Centre leader also explained that the reason for the non-issuance of letters of appointment to staff deployed from the University Central Registry is mainly for the avoidance of additional personnel costs. However, other staff directly employed by the Centre were being paid their emoluments by the Centre.

39. The Centre Leader also informed the Committee that the Centre now has a functional organogram with the Vice Chancellor as the Chairman of its Board. Furthermore, he added that an Admin Manager had recently been employed by the Centre.

40. **Review of ACENTDFB 2022 Audited Financial Report and the Management Letter**

41. The Committee reviewed the External Auditor’s report and discussed matters arising from the report such as:

record keeping, compliance with accounting standards, assets register, petty cash and made appropriate recommendations in its report.

42. **5.0 ADJOURNMENT**

43. Aliu Nuhu O. moved for adjournment of the meeting in the absence of any other matter and was seconded by Hamisu Musa Maiyaki. The meeting was officially adjourned at 1:05 pm after individual closing prayers.



44. **Prof. Mohammed U. Kawu**
45. Chairman



Mal. Nuhu A. Onimisi
Secretary