

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

**13<sup>th</sup> August, 2024**

**Minutes of 14<sup>th</sup> Regular Meeting of the Audit Committee for ACENTDFB Held on  
13<sup>th</sup> August, 2024 in the Board Room of the ACENTFB Building, ABU, Zaria at  
10:30am**

**1.0 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/Assistant  
Secretary

**2.0 OPENING REMARK**

The Meeting commenced at 10:30am with individual opening prayer. Thereafter, the Chairman welcomed members to the meeting and itemized the agenda of the meeting as follows.

**3.0 AGENDA**

The agenda of the meeting was presented as follows:

- i. Opening Prayers
- ii. Chairman's opening remarks
- iii. Review of the Internal Audit Report for the period, January to June 2024.
- iv. Any Other Business
- v. Adjournment and Closing prayer

The agenda of the meeting was adopted by Prof Donatus Adie.  
Maiyaki Hamisu Musa and seconded by Maiyaki Hamisu Musa

**4.0 Review of Internal Audit Report**

The Committee reviewed the Internal Audit report of 1<sup>st</sup> January to 30<sup>th</sup> June 2024, to ensure all material information contained in the report were adequate. The Committee sought clarifications from the Internal Auditor on the following issues:

- i) Average budget performance during the period under review.

- ii) The officer responsible for physical inspection of procured items.
- iii) The level of implementation of the National Competitive Bidding for procurement process in the Centre.
- iv) The effect of the non-availability of a Project Manager on segregation duties and efficiency of the project's activities.
- v) The need for an additional account, and procurement staff for the Centre.
- vi) Challenges related to low performing project activities.

#### **5.0. Committee Observations from Internal Audit Report and Interaction with the Internal Auditor**

- i. The Committee observed that the overall budget performance was above average (63%) and should be reflected in the Internal Audit Report.
- ii. The Committee observed that approval of the ESMP by the World Bank consultant and University Physical Planning Unit was recorded as 85%. The Committee was of the opinion that this budget line item should earn 100% performance since the the construction of the new ACENTDFB Office building has been completed.
- iii. The Committee observed that the functionality and efficiency of the Centre organogram should be enhanced by recruiting a Project Manager for the Centre.
- iv. The committee recommends that as much as possible, the use of National Competitive Bidding (NBC) be used for all major procurement activities.
- vi. The Committee observed that the Centre requires additional account and procurement staff to enhance efficiency of accounting and procurement processes.
- vii. The Committee observed the low performance level of some project activities during the period, and recommended that more effort should be channeled towards improving the output from such budget lines. This will impact on the overall average performance of the project.

#### **6.0 Adjournment and Closing Prayer**

In the absence of any other matter, Prof. Donatus Adie moved for the adjournment and was seconded by Maiyaki Hamisu Musa. The meeting was adjourned at 4:14pm after individual closing prayer.



**Prof. Mohammed U. Kawu**

Chairman



**Maiyaki Hamisu Musa**  
Assistant Secretary