

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

<b>1. Minutes of the 9<sup>th</sup> Regular Meeting of the Audit Committee for ACENTDFB held on 22<sup>nd</sup> February, 2024 in the Conference Hall of the new ACENTDFB, ABU, Zaria at 12:00 pm</b>	<b>Action</b>
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------

**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           |

**9. 3.0 OPENING REMARK**

The 9<sup>th</sup> Regular Meeting of ACENTDFB commenced by 12:pm with 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 8<sup>th</sup> Regular Meeting
14. iv. Matters arising from minutes of the 8<sup>th</sup> Regular Meeting
15. v. Review of Audit Committee reports for July, 2022 to December, 2022 and January, 2023 to March, 2023 for verification of compliance
16. vi. Review of the reports of progress made by the Nigerian Centres under ACE Impact as of October, 2023.
17. vii. Review of ACENTDFB ACE Impact DLR 4.3 Verification Checklist/ Committee Report For ACENTDFB
18. viii. Review of January 2023 to December 2023 Internal Audit Reports
19. ix. Review of ACENTDFB 2022 Audited Financial Report and the Management letter
20. x. Review of the 2023 Audited Financial Report and the Management letter.
21. xi. AOB
22. xii. Adjournment
23. xiii. Closing Prayers
  
24. The agenda of the meeting was adopted by Prof. Abdullahi Y. Idris and seconded by Prof. Donatus Adie.

25. **5.0 Reading, Correction and adoption of minutes of the 8<sup>th</sup> Regular Meeting**

26. A member observed that the minutes of the meeting should contain appropriate line numbering and an action Column for ease of referencing

27. The word “..an..” in line 1 of item 8.0 (Adjournment) was deleted.

28. A member observed that the report of the Committee should subsequently include the list of documents/reports submitted by the Management of the Centre and deliberated on by the Committee.

29. **6.0 Review of July, 2022 to December, 2022 and January, 2023 to March, 2023 ACE Committee Report For ACENTDFB**

30. The Committee interacted with the Internal auditor and sought the  
31. attention of the Project Accountant for discussions on the level of  
compliances with the 2022 Audit Committee recommendations.

32. A member advised the Committee to ensure that all recommendations  
made that were implemented are deleted in succeeding while pending  
matters are represented for the  
Management’s attention.

33. The Committee commended the Monitoring and Evaluation Officer for the  
comprehensive pattern of reporting the activities of the Centre.

34. In an earlier interaction with the Centre, the Committee was made to  
understand that the African Centres of Excellence are not designed like  
the conventional Centre with specified responsibilities. However, the  
Committee agreed that since the respective office tags specify the  
positions and responsibilities of the officers, this should suffice for  
delineation in roles of project team members.

35. The Committee agreed to represent the issue of domiciliation of copies of  
signed MOUs in the archive of the Centre as well as the Registrar's  
Office/Legal Office and Directorate of Academic Planning.

36. The Internal Auditor responded to the Committee’s recommendation on  
the need for a prepayment audit. He clarified that the World Bank Project  
Appraisal Document allows for Post Payment Audit to avoid delays in the  
processing of documents due to the importance of the project and to also  
allow the Internal Auditor’s independent assessment of the procedures and  
payments.


37. The Committee from its discussions, observed the lack of full utilization of  
the project Accounting Software. This was attributed to a lack of  
participation in the training and retraining of account/audit personnel.  
The Committee agreed to represent the need for retraining to enhance the  
knowledge of the users in the domestication of the programme.


38. The Committee noted that a new store officer has been appointed as a replacement for the former Store officer who had voluntarily retired from active service.

39. The Internal Audit assured the Committee that significant progress (from 30% to 60%) has been achieved in the retirement of cash advances. The Committee advised the Audit Department to ensure a minimal percentage of unretired cash advances.

40. **7.0 ADJOURNMENT**

41. The Committee Secretary moved for adjournment of the meeting in the absence of any other matter and was seconded by Yusuf Maiyaki. The meeting was officially adjourned at 6:05 pm after individual closing prayers.

42.   
43. **Prof. Mohammed U. Kawu**  
44. Chairman

  
**Mal. Nuhu A. Onimisi**  
Secretary