Africa Centre of Excellence for Neglected Tropical Diseases and Forensic Biotechnology (ACENTDFB)
Ahmadu Bello University, Zaria, Nigeria

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1.0 Background

The Africa Centre of Excellence for Neglected Tropical Diseases and Forensic Biotechnology (ACENTDFB), Ahmadu Bello University, Zaria, is a multidisciplinary research and training Centre committed to advancing research, innovation, capacity development and institutional collaboration in neglected tropical diseases (NTDs), forensic biotechnology and related public health fields.

The Centre receives and manages resources from the World Bank, several funding agencies, development partners, , consultancy services, laboratory activities and other legitimate sources of funding. The effective management of these resources requires an independent and systematic internal audit mechanism to promote transparency, accountability, financial discipline, compliance with institutional policies and donor requirements, and the protection of the Centre's assets. The Internal Audit Committee (IAC) is therefore established as an oversight committee to support the Centre's management in strengthening internal controls, identifying financial and operational risks, monitoring compliance and ensuring that resources are applied efficiently, economically and for their intended purposes.

The Committee shall operate in accordance with the applicable policies of Ahmadu Bello University, ACENTDFB governance arrangements, relevant Nigerian financial regulations and the requirements of funding agencies and development partners.

2.0 Establishment and status

The Internal Audit Committee shall be established by the appropriate ACENTDFB governing authority, subject to the approval and institutional requirements of Ahmadu Bello University. The Committee shall function as an independent oversight body within the Centre's governance structure. It shall provide assurance and advisory support to the Centre's governing authority and management on matters relating to internal control, financial accountability, risk management, compliance and operational efficiency. Where the University has an established Internal Audit Department, the Committee shall work in coordination with that Department and shall not duplicate or replace its statutory or institutional responsibilities.

3.0 Purpose

The purpose of the Internal Audit Committee is to provide oversight of the Centre's financial and operational control systems and to ensure that:

- Financial resources are properly managed, accounted for and used for approved purposes.
- Expenditure is supported by appropriate documentation and authorization.
- Procurement, contract administration and asset management comply with applicable policies.
- Research grants and donor-funded projects are managed in accordance with approved budgets and funding agreements.
- Internal controls are effective in preventing and detecting fraud, irregularities, waste and financial mismanagement.
- Financial and operational risks are identified, assessed and appropriately mitigated.
- Audit findings are addressed promptly and corrective actions are implemented.
- The Centre maintains an institutional culture of transparency, integrity and accountability.

4.0 Objectives

The specific objectives of the Committee shall be to:

- Review the adequacy and effectiveness of the Centre's internal control systems.
- Assess the reliability, accuracy and completeness of financial records and reports.
- Monitor compliance with ACENTDFB, ABU and donor financial management requirements.
- Review the implementation of approved budgets and expenditure plans.
- Examine procurement procedures, contract management and vendor accountability.
- Monitor the management of research grants, project funds and laboratory resources.
- Evaluate the adequacy of risk management and fraud prevention mechanisms.
- Review internal and external audit findings and recommendations.
- Monitor the implementation of management responses and corrective actions.
- Recommend improvements in financial management, administrative procedures and institutional governance.

5.0 Scope of Audit and Oversight

The Committee's oversight shall cover all financial, administrative, research, laboratory, procurement and operational activities of ACENTDFB, including activities undertaken through its constituent units, projects and approved partnerships.

5.1 Financial management and accounting

The Committee shall:

- Review the Centre's financial management systems, accounting procedures and financial reporting arrangements.
- Examine the adequacy of financial records, supporting documents, vouchers, receipts and payment schedules.
- Assess compliance with approved budgets, expenditure limits and authorization procedures.
- Review bank reconciliation statements and the management of institutional and project accounts.

- Examine the management of cash advances, imprest accounts, retirements and outstanding liabilities.
- Review financial statements and periodic financial reports prepared by the Centre.
- Assess the adequacy of segregation of duties among personnel responsible for financial transactions.
- Identify weaknesses in financial controls and recommend appropriate corrective measures.
- Monitor the management of financial commitments, outstanding payments and receivables.

5.2 Budget preparation and implementation

The Committee shall:

- Review the Centre's annual budget and budget implementation plans.
- Assess whether proposed expenditures are consistent with the Centre's strategic priorities and approved work plans.
- Monitor budget utilization and identify significant variances.
- Examine the justification and approval of budget reallocations and supplementary expenditures.
- Review expenditure trends and identify areas of potential inefficiency.
- Recommend measures for improving budget discipline and resource utilization.
- Assess the relationship between expenditure, planned outputs and institutional performance.

5.3 Research grants and donor-funded projects

The Committee shall provide oversight of the financial management and accountability of research grants and development partner-funded activities.

Its responsibilities shall include:

- Reviewing the financial management arrangements for grants from the World Bank, Global Fund, WHO, development partners and other approved funding sources.
- Assessing compliance with grant agreements, approved budgets and donor-specific financial requirements.
- Reviewing the adequacy of grant documentation, expenditure records and financial reporting.
- Monitoring the utilization of funds allocated to research, training, laboratory development, equipment and institutional activities.
- Examining the management of project advances, disbursements, reimbursements and financial retirements.
- Reviewing the financial implications of project extensions, budget revisions and changes in implementation plans.
- Ensuring that project expenditure is supported by appropriate evidence of delivery and authorization.
- Monitoring the preparation and submission of donor financial reports.
- Reviewing audit observations arising from donor-funded projects and monitoring their resolution.
- Recommending improvements in grant management and donor compliance.

5.4 Procurement and contract management

The Committee shall:

- Review compliance with applicable ABU and funding-agency procurement procedures.
- Assess the adequacy of procurement planning and approval processes.
- Examine procurement documentation, quotations, bid evaluations and contract awards.
- Review the management of procurement thresholds and approval authorities.
- Assess the adequacy of controls against conflicts of interest, favoritism and procurement irregularities.
- Examine contract variations, extensions and additional commitments.
- Review evidence of delivery, inspection, acceptance and payment for procured goods and services.
- Monitor the implementation of recommendations arising from procurement audits.
- Recommend improvements in procurement transparency, competition and value for money.

5.5 Laboratory, research and technical operations

Given the Centre's research and laboratory mandate, the Committee shall oversee financial and administrative controls relating to:

- Molecular biology and biotechnology laboratories.
- Parasitology and entomology research facilities.
- NTD diagnostic and surveillance activities.
- Laboratory equipment acquisition, maintenance and servicing.
- Reagents, consumables and biological materials.
- Laboratory information management systems and related digital infrastructure.
- Research fieldwork, sample collection and transportation.
- Biobank development and management.
- Laboratory training, capacity development and technical consultancy.

The Committee shall assess whether laboratory resources are appropriately procured, recorded, maintained and utilized.

It shall also review the financial and administrative controls associated with laboratory quality assurance, biosafety-related expenditure and the management of research materials.

Technical assessments of biosafety, laboratory quality and scientific validity shall remain the responsibility of the relevant technical and institutional committees.

5.6 Asset management

The Committee shall:

- Review the Centre's asset register and inventory management systems.
- Assess the adequacy of controls over laboratory equipment, computers, vehicles, furniture and other institutional assets.
- Monitor asset acquisition, tagging, custody, maintenance and disposal.
- Review periodic physical verification of assets.
- Examine discrepancies between physical inventories and asset records.
- Assess controls over equipment transferred between projects or institutional units.
- Review procedures for reporting lost, damaged or unserviceable assets.

- Recommend measures to prevent misuse, unauthorized disposal and loss of institutional property.

5.7 Human resources and administrative expenditure

The Committee shall review internal controls relating to:

- Personnel expenditure and approved staffing arrangements.
- Allowances, honoraria and approved consultancy payments.
- Training and capacity-development expenditure.
- Travel, fieldwork and workshop expenditures.
- Attendance records and supporting documentation for approved activities.
- Compliance with applicable institutional approval procedures.

The Committee shall not undertake personnel appointment, promotion, disciplinary or other functions assigned to the University's human resources authorities.

5.8 Risk management and fraud prevention

The Committee shall:

- Review the Centre's institutional risk register and risk management arrangements.
- Identify significant financial, operational, procurement, compliance and reputational risks.
- Assess the adequacy of measures to prevent fraud, financial misconduct and conflicts of interest.
- Review procedures for reporting suspected irregularities.
- Monitor the implementation of risk mitigation measures.
- Recommend improvements to the Centre's risk management framework.
- Promote awareness of financial integrity and ethical conduct.

Where suspected fraud, misconduct or financial irregularities arise, the Committee shall refer the matter to the appropriate ABU authority or Internal Audit Department for investigation in accordance with established procedures.

The Committee shall not independently conduct disciplinary investigations or impose sanctions.

5.9 Compliance and institutional accountability

The Committee shall monitor compliance with:

- Applicable Ahmadu Bello University financial and administrative regulations.
- ACENTDFB policies and approved governance procedures.
- Applicable Nigerian public financial management and procurement requirements.
- World Bank and Africa Centres of Excellence financial management requirements, where applicable.
- Donor agreements and project-specific financial conditions.
- Relevant institutional policies on conflict of interest, ethics and accountability.
- Applicable financial reporting and audit requirements.

Where requirements differ, the Committee shall recommend that management seek clarification from the appropriate institutional or funding authority rather than assume that one requirement automatically overrides another.

6.0 Membership

6.1 Composition and Membership

The Internal Audit Committee shall comprise five to seven members appointed by the appropriate Management Committee of ACENTDFB.

The proposed composition is as follows:

Position	Recommended representation
Chairperson	Senior academic or experienced professional with financial oversight, governance or audit experience
Member	Representative of ACENTDFB management or institutional governance
Member	Senior academic with experience in research and grant administration
Member	Financial management or accounting professional
Member	Procurement, compliance or public administration professional
Member	Research grant or project management expert
Secretary	Designated administrative officer or audit liaison officer

The Committee may include representatives from the University Internal Audit Department or other relevant institutional units, subject to ABU's approval.

6.2 Independence and conflict of interest

Members shall:

- Declare any actual, potential or perceived conflict of interest.
- Refrain from participating in deliberations or decisions where a conflict exists.
- Maintain confidentiality of audit information.
- Avoid interference in the operational activities of the units being audited.
- Exercise independent judgment in the discharge of their responsibilities.

The Centre's finance, procurement and project implementation officers may provide information and attend meetings when invited but should not exercise oversight over their own transactions.

6.3 Tenure of Members

Members shall serve for a term of two years, renewable once, subject to the approval of the appointing authority.

The appointing authority may replace a member who:

- Resigns.
- Becomes unable to perform assigned duties.
- Has a persistent conflict of interest.
- Fails to attend meetings without reasonable justification.
- Breaches confidentiality or other institutional obligations.

Where a vacancy occurs, a replacement shall be appointed for the remainder of the term.

7.0 Functions and Responsibilities of the Committee

The Committee shall undertake the following principal functions:

7.1 Audit planning

- Review the annual internal audit plan prepared by the appropriate Internal Audit Department or designated audit function.
- Identify high-risk areas requiring priority attention.
- Recommend periodic reviews of financial, procurement, grant and laboratory operations.
- Ensure that audit activities are aligned with the Centre's strategic objectives.

7.2 Review of audit reports

- Examine internal audit reports submitted to the Committee.
- Review significant findings, weaknesses and recommendations.
- Assess the adequacy of management responses.
- Identify recurring issues and systemic weaknesses.
- Recommend appropriate action to the Centre's governing authority.

7.3 Follow-up and corrective action

- Maintain an audit recommendation tracking register.
- Review the status of outstanding audit recommendations.
- Request evidence of corrective action from responsible units.
- Identify overdue actions and escalate unresolved issues.
- Recommend further review where corrective actions are inadequate.

7.4 External audit coordination

- Review external audit reports relating to the Centre.
- Monitor management responses to external audit findings.
- Coordinate with the ABU Internal Audit Department and other authorized audit bodies.
- Ensure that significant audit issues are communicated to the appropriate governing authority.
- Monitor the implementation of recommendations arising from external audits.

7.5 Advisory functions

The Committee shall advise ACENTDFB management on:

- Strengthening internal financial controls.
- Improving administrative efficiency.
- Enhancing grant and project accountability.
- Improving procurement and asset management.
- Reducing institutional risks.
- Promoting transparency and responsible resource utilization.

8.0 Powers of the Committee

Subject to applicable ABU regulations and authorization, the Committee shall have the authority to:

- Request financial statements, budgets, vouchers, procurement records and other relevant documents.

- Request explanations from responsible officers concerning audit findings.
- Invite the Centre Director, finance officers, procurement officers, project investigators and other relevant personnel to meetings.
- Request information on the implementation of approved corrective actions.
- Recommend targeted audits or special reviews of high-risk activities.
- Request clarification of financial or administrative procedures.
- Recommend referral of significant irregularities to the appropriate University authority.
- Recommend improvements in institutional policies and internal controls.

9.0 Meetings

- The Committee shall meet at least once every quarter. Additional meetings may be convened when significant audit findings arise; serious financial irregularities are reported; a donor-funded project requires urgent review and/or the Centre's governing authority requests an extraordinary meeting.
- The Secretary shall circulate meeting notices, agendas and relevant documents at least five working days before scheduled meetings, except in emergencies.
- The quorum shall be a simple majority of appointed members, including the Chairperson or a designated acting Chairperson.
- The Committee shall seek consensus - where consensus cannot be achieved, decisions shall be made by a majority vote of members present.
- The Chairperson shall have a casting vote in the event of a tie.
- A good record of minutes shall be maintained – draft minutes of previous meeting shall be circulated to members before and reviewed during subsequent meeting.

10.0 Reporting and Accountability

The Committee shall report biannually, to the appropriate ACENTDFB governing authority, observations and recommendations to the Centre’s Management Committee for appropriate action.

The report shall be submitted within a timeframe approved by the governing authority and aligned with the Centre's annual reporting cycle.

11.0 Responsibilities of the Centre's Management

The Centre's management shall:

- Provide the Committee with timely access to relevant financial and administrative records.
- Ensure that financial and operational reports are accurate and complete.
- Respond to audit findings within agreed timelines.
- Implement approved corrective actions.
- Designate responsible officers for addressing audit recommendations.
- Maintain adequate internal control systems.
- Ensure compliance with institutional and donor requirements.
- Inform the Committee of significant financial or operational risks.
- Facilitate coordination with ABU's Internal Audit Department.
- Provide updates on the implementation of Committee recommendations.

Management shall retain responsibility for the preparation of financial statements, internal controls, risk management and the implementation of institutional policies.

12.0 Responsibilities of the Internal Audit Function

The designated internal audit function shall:

- Conduct audits in accordance with approved audit plans.
- Apply appropriate professional auditing standards and institutional procedures.
- Maintain independence and objectivity.
- Document audit procedures and findings.
- Communicate audit results to the appropriate authorities.
- Provide recommendations for strengthening controls.
- Follow up on agreed corrective actions.
- Support the Committee with technical information and audit advice.

Where the University's Internal Audit Department has jurisdiction, it shall remain the authorized audit function.

13.0 Audit Risk Assessment and Prioritization

The Committee shall encourage a risk-based audit approach. Audit priorities shall be determined by considering the followings:

- Financial management - Irregular expenditure, weak documentation, reconciliation problems Procurement - Non-compliance, inadequate competition, conflicts of interest
- Research grants - Ineligible expenditure, reporting delays, unretired advances
- Laboratory operations - Equipment accountability, consumables management, maintenance
- Asset management - Missing assets, inadequate records, unauthorized disposal
- Human resources - Unsupported payments, allowance irregularities
- Donor compliance - Breach of grant conditions, incomplete financial reporting
- Information systems - Weak access controls, inadequate financial data security
- Institutional governance - Unclear approval procedures, inadequate segregation of duties

14.0 Key Performance Indicators

The effectiveness of the Committee shall be assessed using measurable indicators such as:

- Scheduled quarterly meetings held
- Quarterly audit oversight reports submitted
- Audit recommendations entered into tracking register
- Management responses to audit findings
- High-risk audit recommendations addressed
- Annual review of internal controls
- Annual review of grant compliance
- Annual review of asset management controls
- Outstanding audit recommendations reviewed
- Annual Committee performance assessment

Targets shall be reviewed annually and adjusted to reflect the Centre's funding arrangements, workload and institutional requirements.

15.0 Confidentiality and Ethical Conduct

All Committee members shall maintain confidentiality concerning:

- Financial records.
- Audit findings.
- Personnel-related information.
- Research project documentation.
- Donor and partner information.
- Procurement and contract information.
- Sensitive institutional matters.

Information shall only be disclosed to authorized persons in accordance with ABU policies and applicable legal requirements.

Committee members shall uphold the principles of integrity, objectivity, professional competence, confidentiality and accountability.

16.0 Administrative Support

The Centre shall provide administrative support to the Committee through a designated Secretary.

The Secretary shall be responsible for:

- Scheduling meetings.
- Preparing agendas.
- Circulating documents.
- Recording minutes.
- Maintaining audit reports.
- Tracking recommendations.
- Coordinating communication between the Committee and management.
- Maintaining confidential records.

The Centre shall ensure that the Committee has access to the information and administrative resources necessary to discharge its responsibilities.

17.0 Remuneration and Allowances

- Committee members shall serve in accordance with applicable ABU policies and ACENTDFB governance arrangements.
- Any sitting allowances, travel reimbursements or other approved payments shall be subject to institutional authorization and availability of funds.
- No payment shall be made without appropriate approval and supporting documentation.

18.0 Review of the Terms of Reference

These Terms of Reference shall be reviewed every two years or earlier when necessary.

The review shall consider:

- Changes in ABU policies and regulations.
- Changes in ACENTDFB governance arrangements.
- New funding and donor compliance requirements.
- Recommendations arising from internal and external audits.
- Emerging financial and operational risks.
- Lessons learned from Committee activities.

Amendments shall be submitted to the appropriate governing authority for approval.

19.0 Institutional Recommendation

The Committee should operate in close coordination with Ahmadu Bello University's Internal Audit Department and the Centre's management to ensure that financial, administrative, research and laboratory activities are subject to appropriate oversight. Letters of appointment of members shall clearly state reporting line, tenure and responsibilities.

Approval Date: November 13, 2026

Signature: 

Name and Status of Approving Officer: Prof Y.K.E. Ibrahim, Centre Leader