

**MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 7<sup>TH</sup> JULY 2023 AT AFRICA CENTER OF EXCELLENCE FOR POPULATION HEALTH AND POLICY CONFERENCE HALL**

Attendance list:

|                            |                               |             |
|----------------------------|-------------------------------|-------------|
| Professor Hadiza Galadanci | Director                      | Chairperson |
| Mallam Badayi M Kurawa     | Internal Auditor              | Member      |
| Mallam Rabiw Sagagi        | Procurement officer           | Member      |
| Dr. Taiwo Amole            | Deputy Director (Research)    | Member      |
| Dr Baba Maiyaki Musa       | Monitoring and Evaluation off | Member      |

Apologies

Dr Faisal Dankishiya

Dr Ibrahim Nashabaru

Dr Salisu Maiwada

The meeting was declared opened by the center leader at 10.30 am with the following agenda:

1. Opening statement
2. Reading and correction of minutes of last meeting
3. Matters arising from the last meeting
4. Report from Internal Audit
5. AOB

A motion for the adoption of the agenda was moved and seconded which was subsequently adopted.

**1. Opening remarks by the Chairperson**

The Director informed the members of the committee that it was noted at the last 9<sup>th</sup> regional meeting that the center was credited for DLI 6, which was likely as a result of our not uploading some required documents even though the documents were subsequently uploaded. She emphasized on the need for

submitting and uploading all required documents on time to avoid future omission in crediting our accounts.

2. After reading and correction of the minutes of last meeting, the internal auditor moved for the adoption of the minutes and there was no objection.

### **3. Matters arising**

Activities and issues relating to matters arising were all cleared. On VAT issues it was noted that educational and medical consumables were exempted. The Internal Auditor also informed the committee that officials from Federal Inland Revenue Services will visit the University for sensitization on all tax issues following which the center will be informed.

### **4. Internal Auditor's report**

The internal auditor made some observations in his biannual (January –June 2023) report which the Center Leader instructed that all the observations must be addressed immediately while the report be uploaded appropriately. Notably the issue of request for refund was discussed, auditor explained that if an officer incurs an expenditure on behalf of the center with a receipt from a corporate body the refund should be to the officer so long as the expenditure is verified to be in order. The auditor explained that if the payment is to be made to a corporate body then all statutory charges must apply since the receipt/invoice is in the center's name.

The Center Leader reiterated that it is better for the center to audit itself and make all necessary correction instead of waiting for external auditors to point at arrows and or infractions.

About external audit, the auditor said external auditors appointed by the University conducted an audit exercise during University wide audit exercise while his report on internal audit for the first half of the year is ready with some excerpt of issues observed as follows:

- Request for refund on purchase of drugs of regional students must be accompanied with prescription sheet from a doctor
- Internal audit report must be uploaded along with minutes of the audit committee meetings on or before 14<sup>th</sup> August 2023 (i. e not more than 45 days after the end of the quarter)

- Non attachment of boarding passes along with PV by the finance office

The Center Leader informed the committee that two teams had visited the Center for audit during the last quarter and World Bank have verified achievement of major milestones which is power generator and solar back up while the other team from NUC audited procurement processes. Both teams were satisfied with procurement process and their report is being awaited.


## **5. AOB**

- The committee noted that Dr Nashabaru is a member of the committee
- WhatsApp group has been formed to ease flow of information to members of the committee
- The need for the Chairman and the Secretary to sign the minutes of the meeting was stressed
- Accountant has opened a file where retirement document is to be kept specifically copy of boarding passes as the original will be attached to the original PV
- The meeting noted that Project manager who reported for duty some time ago has left
- Auditor to keep the Center informed when officers of FIRS come for sensitization
- The Center Leader informed the committee that the Finance officer brought copy of the Center's External Audit report which she felt there was the need for the committee take a break and come back in order to discuss the report even though it was not on the agenda.

## **6. Deliberation on External Audit reports**

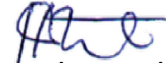
- The Center Leader enquired whether it was submitted to NUC and the appropriate quarters and directed the officer responsible to ensure submission to NUC and all concern while she requested for any observation from the report
- The Internal Auditor drew the attention of Finance officer that there is need to be inviting Internal Audit at the time of exit meeting with the External Auditors, however he has no any observation as the report was discussed widely at the Bursary Department
- The procurement officer also requested for procurement Audit report which he was asked to request from NUC.

In the absence of any other thing the meeting came to an end with closing prayer by Dr Baba at 12.34 pm and the Center Leader called for the adjournment which was accepted by all.



Dr. Baba Maiyaki Musa

Ag.Secretary



Prof Hadiza Galadanci

Chairperson