

**Minutes of First Meeting of ACEPHAP's Audit Committee Held in the Center Leader's Office on
10th May, 2022**

In attendance:

Prof. Hadiza Galadanci	Center Leader
Badayi M. Kurawa	Internal Auditor
Dr. Faisal S. Dankishiya	Safeguards Officer (Representing Secretary of the Committee)

Apologies

Dr. Baba Maiyaki Musa	M&E Officer
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The Center Leader (CL) opened the meeting at 2:30pm by welcoming members of the Audit Committee and appreciated their commitment despite challenges. She explained that the Center was about conducting an interview for the position of Project Manager who will hopefully join the next Committee meeting. She highlighted that Dr. Faisal, the Center's Safeguards Officer will still serve as the committee's Secretary since the Center's Admin Officer was not available due to the ongoing NASUU strike.

Matters arising from last meeting:

After corrections were made to the minutes of the meeting, the Auditor moved for adoption of the minutes and he was seconded by the Safeguards Officer.

The Auditor then presented the first Audit Report of the Center for the period ending 25th March, 2022.

Key findings from the Report were:

1. Proper books of account have been opened and kept up to date and maintained by the Center's Accountant
2. The Center is using its accounts with CBN
3. Payments made for travelling allowances of some regional students were not retired.
4. Payment of 500,000 naira made to regional students on 21st December, 2021 was done without attaching the list of students
5. Payment of 1,220,000 naira on 2nd February, 2022 made to regional student was done without RRR
6. VAT was not charged on payment of 1,225,000 on 2nd February, 2022 to Elson Duo Computer Villa for purchase of a projector

7. Payment for the supply of furniture to the tune of 2,400,000 was done without charging VAT
8. Advance payment of 882,000 naira paid to Ibrahim Magaji Sani to process resident permit was not retired

The CL thanked the Auditor for presenting the report and promised to address all the observations he made. She also advised him to ensure that no payment voucher passes through the Audit Department without due diligence. Corrections were made to the Audit Report and the Auditor was asked to correct the Report and bring it to the Center Leader for adoption and upload to the Center's website.

Action Points

1. Inform the Center's Procurement Officer that he is a member of the Committee and send him the current minutes (Dr Faisal)
2. Form a WhatsApp group for the Committee (Dr Faisal)
3. Chairman and Secretary of the Committee to sign minutes of last meeting (Prof Galadanci and Dr Faisal)
4. Open a file for saving the corrected minutes of the Committee's meetings (Admin Officer/ Dr Faisal)
5. Accountant should be informed that every staff supported for travels retire the funds on return, and the Center's staff should also be informed about this requirement.

The meeting ended at 3:25pm. The Safeguards Officer moved for the adjournment of the meeting while the Auditor seconded him. Next meeting will hold in July, 2022.

Secretary

Chairman