

**Minutes of Second Meeting of the 2022 ACEPHAP's Audit Committee Held in the Center Leader's Office on 4<sup>th</sup> Jan 2023**

**In attendance:**

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

**Apologies**

Dr. Baba Maiyaki Musa	M&E Officer
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The meeting was declared opened by the Center Leader (CL) at 2:30pm. She welcomed members of the Committee and appreciated their commitment to their responsibilities. The Secretary of the Committee read the minutes of the previous meeting, after which corrections were made.

**Matters arising from last meeting:**

1. *Inform the Center's Procurement Officer that he is a member of the Committee and send him the current minutes.* He was informed and he is part of the current meeting.
2. *Form a WhatsApp group for the Committee.* The Group was formed and is currently active.
3. *Chairman and Secretary of the Committee to sign minutes of last meeting.* They have both signed the minutes and it was uploaded to the Center's website as required by World Bank.
4. *Open a file for saving the corrected minutes of the Committee's meetings.* A file has been opened and copies of the minutes are kept in it.
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. They should include boarding pass when retiring travel costs, instead of only pay slip.* This has been done and the staff have been complying.
6. Auditor to inform the Center if there are supporting documents needed before any approval of funds.

7. Project Manager has been appointed, and will soon report to work. He will serve as the Secretary of the Audit Committee as contained in the TOR of the Committee, assisted by the Center's Admin Officer.
8. *Issues of VAT and withholding tax:* Currently waiting for documents clarifying this from the Auditor. Preliminary findings online showed that education materials are not VATable.
9. Check membership of the Committee to determine if the Finance Officer and Center's Accountant are members.

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 reported some observations he made regarding Center's finances. Notably, he observed some inconsistencies regarding request for refunds, especially where an individual pays for goods or services but the receipt is issued in Center's name. The auditor explained that although this can be allowed, in the case where a payment is made through a corporate body with an invoice, the refund should be to the corporate body while the receipt should be in Center's name.

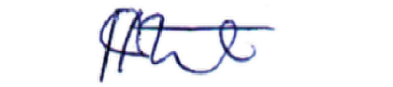
The Center Leader highlighted that it is better for the Center to audit itself and make all the necessary corrections instead of waiting for external auditors to pick errors in the Center's finance books. Responding to a question from the director regarding when the Center is due for external audit, the Auditor mentioned that the Center may be audited as an extension of the University during a universitywide external audit. However, he will find out from Finance Officer or Bursar if that is the case.

The CL informed the Committee that two teams visited the Center for audit during the last quarter; the World bank team verified achievements of major milestones (power generator and solar backup) while auditors from NUC came for procurement audit. Both teams were satisfied with our procurement processes. We are currently waiting for their reports.

The meeting ended at 3:07 pm. The Center Leader moved for adjournment of the meeting and she was seconded by the Procurement Officer.



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**Dr. Faisal Dankishiya**  
**Secretary**

**Prof. Hadiza Galadanci**  
**Chairman**