

MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 5th January 2024 AT AFRICA CENTER OF EXCELLENCE FOR POPULATION HEALTH AND POLICY

Attendance:

Professor Hadiza Galadanci		Chairperson
Dr Taiwo Amole	Deputy Director (Research)	Member
Dr Ibrahim Nashabru	Deputy Director (Training)	Member
Dr Salisu Maiwada Abubakar	Deputy Director (Linkages)	Member
Dr Baba Maiyaki Musa	Monitoring and (Evaluation officer)	Member
Mallam Badayi M Kurawa	Project Internal Auditor	Member
Mallam Rabiu Sagagi	Procurement Officer	Member

Apologies

Dr Faisal Dankishiya

Agenda

1. Opening statement
2. Reading and correction of minutes of last meeting
3. Matters arising from the last meeting
4. Report from Internal auditor
5. A.O.B

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

1. Remarks by the Chairperson

The Chairperson welcomed members to the meeting and requested for reading, correction, and adoption of the minutes of last meeting which was done and then called for adoption as moved by the internal auditor and there was no objection.

2. Matters arising

- Activities and issues relating to matters arising were all cleared up while the Director informed the meeting that the Center was paid for DLI.6.
- It was confirmed that all documents for the audit report were uploaded appropriately.
- The Auditor was requested to give an update with regards to improvement or otherwise on our compliance with retirement processes.

- The Committee noted that the Center has received external audit report and uploaded it.
- WhatsApp group was created for audit committee group for easier communication.
- The Committee noted that educational materials, medical and pharmaceutical products were exempted from VAT.

3. Report from internal audit

The Auditor informed the Committee that there were improvements with regards to compliance on retirement for advances given to staff. He reminded the Committee on the need for officers to attach boarding passes and receipts for taxi fares any time they are making retirement for travelling. He also said that World Bank has allowed post auditing in order not to create unnecessary delay and reduce bureaucracy in carrying out financial transactions so as not harm the project execution. However, it gives emphasis on risk assessment, management, and internal control. The Auditor noted that our auditing practices is in accordance with World Bank procedures except that we have to improve on risk analysis and assessment along the line.

The attention of the committee was drawn to the issue of eligible and ineligible expenditures allowed by the World Bank as the consequences were listed below:

- i. In-depth review by world bank
- ii. Cancellation of the project
- iii. Refusal for extension

For the submission of audit reports, ACEPHAP has been complying. We now have 2 more verifications for audit i e. February 2024 and August 2024.

The World Bank also requested that that the minutes for the audit committee that will be attached to audit report must be deliberated by University Council Audit Committee, but it was noted that most of the Centers do not have a functioning University Council presently and therefore are not in control on when the council will meet. As such it will be difficult to comply. However, Center Leaders have been advised to discuss with their Vice Chancellors with a view to seek for waiver from NUC.

With regards to the issue of attaching boarding passes with retirement as observed in the July- December 2023 audit report, the Director endorse the recommendation of internal Auditor that all boarding passes in the file should be removed and attach to their respective PV's and retirement documents. Hence forth the practice of filling them separately should stop while she called on staff not to forget to submit boarding passes as they come back from any trip while the Accountant, Finance officer and Auditor should follow up.

On the issue of computation and payment of DTA, The Director implored the staff to make claims according to their entitlements and Finance officers, Accountant and Auditor to be on the watch for compliance.

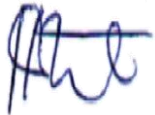
4. Interim Financial Report

The Committee noted the Interim Financial Report as of 31st December 2023 submitted by the Finance Officer.

5. AOB

As there was no submission on AOB the meeting came to an end.

The Procurement Officer called for adjournment and seconded by Monitoring and Evaluation Officer. The meeting was closed with a prayer by Deputy Director (Training).



Prof Hadiza Galadanci

Chairperson



Prof. Baba Maiyaki Musa

Ag. Secretary