

Minutes of Audit Committee Meeting of ACEPHAP held on 4th February 2025

Attendance:

1. Prof Hadiza Galadanci Center Leader/ Chairperson
2. Salisu M Abubakar DCL Linkages and Outreach/ Member
3. Taiwo G Amole DCL Research/ Member
4. Badayi M Kurawa Auditor/ Member
5. Rabi H Sagagi Procurement Officer/ Member
6. Baba M Musa M&E Officer/ Member
7. Faisal S Dankishiya Safeguards Officer/ Secretary

The meeting started at 3 pm. The Center Leader (CL) welcomed members to the first meeting of the committee in 2025, as well as the last meeting under the ACE project. She explained that the purpose of the meeting was to review the latest Internal Audit Report of the Center and discuss how to address challenges identified. She highlighted that the corrected internal audit report, the Interim Financial Report (IFR), external audit report, procurement audit report and procurement plan, as well as the minutes of the current Audit Committee's meeting need to be uploaded to the Center's website. At this point, the Center's Internal Auditor noted that there may be challenges getting extracts of BUK Council's meeting which is required to be submitted along with the Center's external audit reports. The main challenges were first, the Center does not have control over scheduling of the University Governing Council's meeting to discuss the external audit report of the Center. In addition, the minutes of the meeting of the University Governing Council may not be available before the submission deadline. To circumvent these challenges, two suggestions were made: first, that the Director may request for a waiver from the Vice Chancellor (VC), and second, the Director may need to explain to the VC about the necessity to discuss the Report during the meeting of the University Governing Council scheduled to hold within first to second weeks of February, 2025. The Center Leader should subsequently liaise with the Registrar to get extracts of the meeting of the University Governing Council within a week. The Internal Auditor noted that the extracts of the meeting of the University Governing Council is needed latest by Monday, ...10th...February, 2025. He also suggested that he will discuss the situation with the Internal Auditor of Center for Dry land Agriculture to share experience.

Subsequently, the minutes of last meeting was read, and corrections were made to the minutes. Matters arising from the last meeting:

1. Tracing of figures in payment vouchers should be stopped. The Auditor noted that this suggestion has been implemented fully by the Center.
2. All payment vouchers should be accompanied by their receipts: The Center has adhered to this.
3. Submitted boarding pass missing from the accounts department. The Center accountant now photocopies any boarding pass submitted to him before he tenders the original copy to the accounts department.
4. Problem with post auditing. The CBN allows this but recommended that it should be minimized. Therefore, the Center should minimize this practice.

5. Inform officers at the University to ensure that they check and vet all required documents before making any payment. The relevant officers have been notified, and they now vet all documents before payment.
6. Inform Center personnel to ensure that all receipts or invoices for payment of advances have contact address, phone number and email of the vendor. This has been adhered to by all Center personnel.
7. Upload the final audit report to the Center's website and send copies to relevant authorities (Done).
8. Write the minutes of his meeting and upload along with the audit report (Done).

The Procurement Officer moved for adoption of the corrected minutes and was seconded by the M&E Officer.

Internal Audit Report for July to December, 2024.: The Internal Auditor of the Center presented the report and noted that during the reporting period, the Center adhered to due process for procurement. Few mistakes were observed. Highlights of these mistakes and decisions taken to correct them in the future were as follows:

1. Some items procured for the construction of the International Students Hostel did not have corresponding monetary values in the asset register. The Director noted that this was not directly under the control of the Center. Therefore, BUK PPU should be contacted to get the monetary values of the pending items. The Auditor noted that a committee will soon be updating the asset register of BUK and they will come to the Center to do the same. The Center should request them to engrave all the purchased items and print inventory record sheets for all the offices of the Center.
2. The Center used mileage claim of 55NGN/ Km in some cases even though increment from 20NGN/ km has not been approved by the Government. The Director pointed out that the Center adheres to Government travel support policy in all World Bank-related travels. It is only for other projects like E-MOTIVE that the Center is at liberty to use any rate.
3. All maintenance jobs executed by the Facility Maintenance Committee were not certified as satisfactory by the end-user.. It was agreed that an end-user template will be created to be used by end-user to report on each maintenance work executed. In addition, it was suggested that the committee should restrict its activities to maintenance of existing facilities within the Center and direct any procurement of new items through the appropriate channels.
4. The finance officer noted that some advances taken by the maintenance committee were only suspended. It was suggested that all Center personnel with suspended advances should retire them.
5. The Center frequently purchases water from commercial vendors to refill its water tanks, which is not economical. The Director clarified that it was a temporary plan to avoid construction of boreholes during raining season which may give false yield. Already the Center has a plan to construct deeper borehole since the existing ones have failed.
6. Payments were made for visa and residence permit without using the *Remita* platform of the Government. The Committee members observed that this was a common practice at the Nigerian Immigration offices without which there will be significant delays and hitches in getting these services. The Auditor suggested that in such cases, evidence of the payments made should be attached in the absence of payment receipts.

7. A lot of payments made in emergency situations were only post audited. The Center should try to further reduce this practice.

The Auditor noted that external audit report has been completed and nothing incriminating was observed. The Procurement Officer noted that the same thing happened with Procurement Audit.

At this point, the Director thanked members of the Committee for providing oversight and guidance to the Center which has helped it maintain global best practices. The Committee unanimously suggested that the BUK administration should be solicited to allow the committee to continue its activities beyond the duration of ACE project.

Action Point or Resolutions:

1. Contact BUK PPU to get the monetary values of the pending items in the Center's asset register (Procurement Officer).
2. Request the BUK committee to engrave all the purchased items and print inventory record sheets for all the offices of the Center (Audit Officer).
3. Create an end-user template to be used by end-user to report on each maintenance work executed.
4. The Facility Maintenance Committee should restrict its activities to maintenance of existing facilities within the Center and direct any procurement of new items through the appropriate channels.
5. All Center personnel with suspended advances should retire them.
6. Expedite the construction of borehole to reduce dependence on commercial vendors.
7. Evidence of the payments made for visa and residence permits should be attached in the absence of payment receipts.
8. Try to further reduce the practice of post-auditing.
9. Upload the final audit report to the Center's website and send copies to relevant authorities. (Auditor)
10. Write the minutes of this meeting and upload along with the audit report. (Secretary)

The meeting ended at 4:00pm. The auditor moved for adjournment while DCL outreaches and linkages seconded. The auditor closed the meeting with a prayer.



Faisal S Dankishiya



Chairperson

Prof Hadiza S Galadanci