

**UNIVERSITY FOR DEVELOPMENT STUDIES (UDS)
MINUTES OF 16TH AUDIT COMMITTEE (AC) MEETING
HELD IN THE COUNCIL CHAMBER
THURSDAY, JANUARY 26, 2023**

ATTENDANCE

Members present

- | | | |
|-------------------------------------|---|-------------------------|
| 1. Dr. Felix Kwame Aveh | - | Chairman/Rep. IAA |
| 2. Ms. Clara Mama Asigri | - | Member/Rep. ICAG |
| 3. Mr. Abdulai Mohammed | - | Member/Rep. IAA |
| 4. Dr. Mrs. Sanatu Mustapha Alidu | - | Member/Rep. UDS Council |
| 5. Rev. Dr. Mrs. Grace Sintim Adasi | - | Member/Rep. UDS Council |

Co-opted Members

- | | | |
|--------------------------------|---|------------------|
| 1. Prof. Seidu Al-hassan | - | Member/Rep. Mgt. |
| 2. Mr. Nurudeen Issah Abubakar | - | Member/Rep. Mgt. |

In Attendance

- | | | |
|---|---|--------------------------------|
| 1. Dr. Mohammed Hardi Shaibu | - | Director of Finance |
| 2. Mr. Abudulai Abubakari | - | Ag. Director of Internal Audit |
| 3. Mrs. Elizabeth Boye Kuranchie-Mensah | - | Secretary |

NO	DISCUSSIONS	ACTION
1.0	<p>OPENING</p> <p>The Chairman called the meeting to order at 10:02 am.</p>	
2.0	<p>WELCOME</p> <p>The Chairman welcomed all members to the 16th Audit Committee meeting, especially Rev. Dr. Mrs. Grace Sintim Adasi, who joined the meeting physically for the first time, because she had been joining via zoom. He asked each member to declare his or her interest on any of the items on the Agenda.</p> <p>In the absence of any expression of Conflict of Interest, Ms. Clara Mama Asigri moved for the adoption of the Agenda and she was seconded by Mr. Abdulai Mohammed.</p>	

3.0**CONFIRMATION OF THE MINUTES OF THE MEETING HELD ON FRIDAY, OCTOBER 28, 2022**

The minutes of the meeting held on Friday, October 28, 2022 were read and the motion for its acceptance was moved by Mr. Abdulai Mohammed and seconded by Dr. Mrs. Sanatu Mustapha Alidu subject to the following amendments:

1. Page 2, item 3.0, paragraph 2, line 2...conflict of interest.... was corrected to...Conflict of Interest...Also, line 3...Audit Committee... was corrected to... Audit Committee Meetings.
2. Page 3, item 3.0, line 2...Mrs. Clara Mama Asigri...was corrected toMs. Clara Mama Asigri...
3. Page 5, item 5.1.2, line 3...many infractions...was corrected to...many audit infractions...Also, line 4...it...was deleted.
4. Page 6, item 5.1.4, number 2..it was at the Security...was corrected to...it was kept at the Security post.
5. Page 8, under bullet 1, paragraph 1, line 3...instead...was corrected to...in-lieu...Also, paragraph 2, line 1...separated... and ...line 4...were deleted.
6. Page 12, item 6.3.12, line 4... was corrected to...Management report would indicate that, the training had been undertaken.
7. Page 14, item 6.5.2, line 4...letter...was corrected to...latter. Also, item 6.5.4...audit team ...was corrected to...the Accountant.

<p>4.0</p> <p>4.1</p> <p>4.1.1</p>	<p>MATTERS ARISING/STATUS OF IMPLEMENTATION OF RECOMMENDATIONS OF PREVIOUS AUDIT REPORTS</p> <p>The Acting Director of Internal Audit presented the status of implementation of recommendations of previous audit reports to the Committee. Below are summaries of key findings.</p> <p>Findings</p> <p>No Evidence Of 4 Staff Returning To Post After Study Leave Expiry</p> <ul style="list-style-type: none"> • Criteria <p>Section 8.2 (c) of UDS Administrative Manual states that, <i>“employees who proceed on study leave have to return to the service of the University for at least, the number of the approved years of study plus one (1) year.</i></p> <ul style="list-style-type: none"> • Condition <p>In the audit review, it had been observed that, four (4) staff had been granted full-time study leave. They however elapsed their period of study but had not returned to post as at the time of the audit.</p> <ul style="list-style-type: none"> • Recommendations <p>The audit team advised that, the legal processes in this regard must be taken to correct the anomaly. Section 8.2 (d) and (e) of UDS Administrative Manual respectively, stated may be applied: <i>“Study leave awardees who fail to return to post after the study leave shall be sanctioned for the investment in them and the accompanying loss of teaching, research or administrative time from the staff. The loss occasioned by a staff member’s failure to return from study leave shall be deducted outright from any benefits accruing to those who resigned or vacate posts after study leave. Legal means may be resorted to, to recover any funds from study leave defaulters.</i></p> <p>Again, Section 4.25.1.2 (K) of the Human Resource Management framework for Public Sector provides that, <i>“a public servant who overstays the approved leave without reasonable cause shall forfeit that salary for the period of absence. Management at its discretion shall institute disciplinary action against that public</i></p>	
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servant and may, in serious cases, summarily dismiss that public servant from the organisation”.

Their guarantors may also be pursued to assist in their return or to recover the losses caused.

- **Action Taken to Implement Recommendations**

The Acting Director of Internal Audit informed the meeting that, two of the staff had returned to post. They are:

1. Osei-Kwarteng Mildred
2. Lawrence Tandoh

The third person (Eric Yaw Naminse) returned and subsequently resigned. The fourth person (Michael Kpiebaare) has indicated his intention to resign.

- **Status of Implementation**

The Acting Director of Internal Audit mentioned that, the issue had been partially implemented. He explained that, two of the staff had returned.

Comments

The Registrar indicated that, Michael Kpiebaare had written to Management that he wanted to resign. He said that, he would liaise with the Director of Finance to ascertain the amount that Michael Kpiebaare had to pay to the University.

Management

4.1.2 Unearned salaries – GH¢ 64,624.04

- **Criteria**

Regulation 92 of the Public Financial Management Regulations, 2019 (LI 2378) stipulates that the principal spending officer shall ensure the immediate stoppage of payment of salary of public servants and notify the controller and Accountant General; *(e) on the vacation of post by an employee; and (f) on the resignation or retirement of an employee.*

- **Condition**

The audit review of personal staff files disclosed that, seven staff who had resigned from the University had been paid unearned salaries amounting to **GH¢ 64.624.04.**

4.1.3	<ul style="list-style-type: none"> • Action Taken to implement Recommendations <p>The Acting Director of Internal Audit indicated that, letters had been sent to all the former staff on the List as shown in page 5 of appendix I but no responses had been received. He also disclosed that, reminders had been sent as well.</p> <ul style="list-style-type: none"> • Status of Implementation <p>The Acting Director of Internal Audit reported that, the issue had partially been implemented.</p> <p>Comments</p> <p>The Registrar mentioned that, he had discussed with the Head of the Legal Office. However, he would officially write to him for an action to be taken.</p> <p>A member of the Committee recommended that, the guarantors should be pursued to pay the debts. The Chairman urged Management to act quickly in order not for the University to be invited to appear before the Public Accounts Committee of Parliament.</p> <p>Inconsistency in the Policy of Notice of Termination of Appointment by Resignation</p> <ul style="list-style-type: none"> • Criteria <p>Section 17 (1)a of the Labour Act, 2003 (Act 651) states that, a contract of employment may be terminated at any time by either party giving to the other, <i>(a) in the case of a contract of three years or more, one month's notice or one month's pay in lieu of notice. Articles 34.09a (v) and 37.01a of the Unified Condition of Service for Unionized Staff of the Public Universities of Ghana state that an employee who terminates his or her appointment by resignation shall be required to give one month's notice or pay a month's salary in lieu of notice.</i></p> <p><i>Paragraph (8) of the offer of appointment for senior staff of the University for Development Studies states that staff may terminate the appointment by giving the Vice Chancellor three months' notice of his or her intention to do so.</i></p> <p><i>Article 6.1 of the Conditions of Service for Senior Members and paragraph (2) of the Senior Members' Appointment letters stipulate that, a member may terminate</i></p>	Management
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the appointment by giving the Vice-Chancellor notice of his or her intention not later than the end of December to take effect at the end of the academic year. A member shall be liable to a penalty equivalent to the salary for the period required for notice if a member fails to give proper notice.

- **Condition**

The audit review revealed that, paragraphs (8) and (2) of the University's Appointment letters to staff were inconsistent with the labour law in the above criteria.

Comments

The Chairman entreated Management to act quickly to correct the anomaly.

4.1.4

Period of Notice of Termination of Appointments by Resignation

- **Criteria**

Section 17 (1) of the Labour Act, 2003 Act 651 states that, a contract of employment may be terminated at any time by either party giving to the other, *(a) in the case of a contract of three years or more, one month's notice or one month's pay in lieu of notice. Article 34.09a (v) of the Unified Condition of Service for Unionized Staff of the Public Universities of Ghana states that, an employee who terminates his or her appointment by resignation shall be required to give **one month's notice or pay a month's salary in lieu of notice.** Paragraph (8) of the offer of appointment to Senior staff states that, staff may terminate the appointment by giving the Vice-Chancellor **three months'** notice of his or her intention to do so. Article 6.1 of the Condition of Service for Senior Members and Paragraph (2) of the Senior Members' appointment letter stipulate that, a member may terminate the appointment by giving the Vice-Chancellor notice of his or her intention not later than the end of December to take effect at the end of the academic year. The member shall be liable to a penalty equivalent to the salary for the period required for notice if a member fails to give proper notice.*

- **Condition**

Contrary to the above provisions it was revealed that 11 staff who resigned from the University gave less than one month notice prior to their resignations.

- **Recommendations**

The audit made the following recommendations:

1. Requests for staff validations should be sent out before the 15th of every month for the Human Resource (HR) Department to do an effective analysis of the report before the draft payroll.
2. Management should recover the amounts from the staff involved and transfer the same to the University's Bank of Ghana Account.
3. The Registry should always make copies of such resignation letters to the HR Department to take immediate steps to suspend the salaries of the staff concerned while the necessary steps are taken to resolve the issues.
4. Management should always consult the University's Legal team in the drafting and interpretation of the University's policy documents.

- **Action Taken to Implement Recommendations**

Management had contacted the Legal Office to resolve the matter in line with the Labour Act, 2003 in the future.

4.1.5

Non-Verification of Certificates after Employment

- **Criteria**

Best practice requires that, the University verifies all certificates of staff upon appointment into the University.

- **Condition**

The audit observed that, Certificates were not verified from the awarding institutions by the University after the employment of staff at the University.

<p>4.1.6</p>	<ul style="list-style-type: none"> • Recommendation <p>The audit team recommended that, Management of the University must take immediate steps to verify all certificates of staff from their various awarding Institutions upon appointment to ascertain the authenticity of staff certificates.</p> <p>No written Job Description for Staff</p> <ul style="list-style-type: none"> • Criteria <p>I. The Labour Act, 2003 (Act 651) section 10 (f) right of the Worker states; that the worker shall “receive information relevant to his or her work”.</p> <p>II. In staff appointment letters issued by the University, it usually indicates that the Deans in consultation with the Vice-Chancellor, or the Director, and the Head of the Department shall lay down the duties of an employee.</p> <ul style="list-style-type: none"> • Condition <p>The audit noted that, no written job descriptions were prepared for an individual to accomplish their responsibilities and duties with the exception of those in management positions.</p> <ul style="list-style-type: none"> • Recommendation <p>The audit recommended that, every Head of Department (HoD) must provide a written job description for all staff under his or her supervision.</p> <p>Comments</p> <p>The Registrar commented that, for the Junior and Senior Staff, their job description could be found in the Scheme of Service but the Senior Members do not have standardized job description.</p> <p>The Chairman informed Management that, the University must get a standardized job description for all staff.</p>	<p>Management</p>
<p>4.1.7</p>		

Documents In Files Not Serially Numbered

- **Criteria**

Best practice requires that, all documents must be serially numbered in files for easy detection of missing documents.

- **Condition**

The audit observed that, documents in the 100 sampled files were not serially numbered.

- **Recommendation**

The audit team recommended that, Human Resource (HR) staff should be given adequate training on filing, and the importance of filing to improve their skills.

- **Status of Implementation**

The Acting Director of Internal Audit mentioned that, the Registry had organized workshop for staff on filing.

- **Action Taken to Implement Recommendation**

The Internal Audit Directorate hopes to get this anomaly corrected after the workshop on filing.

4.1.8

Staff Documents Missing from their Files

- **Criteria**

Best practice requires that, the Personnel file should contain all required documents on employment.

- **Condition**

The audit noted the absence of relevant documents in staff files as shown below:

S/N	RECORDS	NUMBER OF STAFF	REMARKS
1	Acceptance Letters	13	Missing from their files
2	Medical Report Forms	94	Missing from their files
3	Assumption of Duty Letters	54	Missing from their files
4	Biometric Forms	123	Missing from their files
5	Personal Particulars forms	9	Missing from their files
<ul style="list-style-type: none"> • Recommendation 			
<p>The audit recommended that, the Head of HR Department should ensure that, all staff files were regularly updated.</p>			
<ul style="list-style-type: none"> • Action Taken to Implement Recommendation 			
<p>All the staff had been contacted to provide the missing documents for their files.</p>			
<ul style="list-style-type: none"> • Status of Implementation 			
<p>Partially implemented.</p>			
<p>Comments</p>			
<p>The Chairman urged Management to ensure that, missing files were found and kept on individual files especially the biometric forms. He also recommended that, the Registrar should get a staff from HR Department to get the assumption of duty letters from payroll in order to place them on staff files.</p>			
<p>The Head of HR Department, Mr. Thomas Azuure was consequently invited to appear before the Committee.</p>			
<p>The Chairman informed the Head of HR that, Management would be requiring of him to work extra hard because there were a lot of actions which the HR had to act immediately, particularly missing documents from staff files and documents in files not serially numbered.</p>			
4.1.9			

No Price List For The Campus Procurement Unit

- **Criteria**

Section 59(1) of Act 663 and Section 29 (2) a) of Public Procurement (Amended Act) 2016, Act 914 states the procurement entity shall evaluate and compare the tenders that have been accepted in order to ascertain the successful tender in accordance with the procedures and criteria set out in the invitation documents. The evaluation criteria relating to the subject matter shall include a) price b) the cost of operating, maintaining, and repairing goods and functional characteristics of the goods c) the time for delivery of the goods. Price is the primary basis for evaluating tenders among others. The PPA provides price ranges for procurement entities to use as a basis for the evaluation of procurements, an indication that procurement entities can localize the price bands to guide evaluation of tenders.

- **Condition**

The audit team observed that, the Tamale Campus Procurement Unit does not have a price bank as a guide for evaluation of quotations.

- **Recommendation**

The audit team recommended that, the Procurement Unit should get the price bank as a guide for the goods and services in evaluating the contracts. Competitive bidding, the essence of procurement activity, would in itself be saddled with challenges since one supplier could bid with more than one company or firm.

- **Action Taken to Implement Recommendations**

Process ongoing to have a price list.

- **Remarks**

A list of prices of the majority of items that are procured and used by the University would be put together within the first quarter of 2023.

Comments

The Chairman invited the Director of Procurement, Mr. Duke A. Fredua before the Committee. He admonished him to take procurement related issues seriously

because the slightest infraction about procurement, the University would be called to appear before the Public Accounts Committee (PAC) of Parliament.

5.0 BUSINESS OF THE DAY (B.O.D)

5.1 FOURTH QUARTER 2022 AUDIT REPORT

The Acting Director of Internal Audit informed the meeting that, the fourth (4th) quarter audit report would be the West Africa Centre for Water, Irrigation and Sustainable Agriculture (WACWISA) Project. He explained that, due to the industrial strike action by public Universities in Ghana from October 2022 to December 2022, the Directorate was unable to commence the Stores Audit which should had been the 4th quarter audit.

The Committee therefore approved the WACWISA report to be submitted to the Internal Audit Agency (IAA) as the fourth quarter 2022 audit report.

5.2 2023 RISK BASED ANNUAL PLAN

The Acting Director of Internal Audit submitted the 2023 risk based annual plan before the Committee for its approval. The Committee read the plan and it had been approved.

Comments

The Committee commended the Acting Director of Internal Audit for a beautiful risk based annual plan.

5.3 ADOPTION OF INTERNAL AUDIT CHARTER

The Acting Director of Internal Audit presented the Internal Audit Charter before the Committee. The Charter was approved and adopted by the Committee.

Ag. Director,
Internal Audit

Comment

The Committee commented that, the scope of the plan should indicate that, the period of the plan would be four (4) years

5.4

AUDIT COMMITTEE MEETING WITH INTERNAL AUDIT STAFF

The Internal Audit Agency (IAA) team who visited the University on Friday, November 25, 2022 to monitor Audit Committees and follow-up on status of implantation of 2022 audit reports, advised the Committee that, it would be appropriate for the Committee to have an interaction with the Internal Audit staff who provide information for the Committee. Hence, the planned meeting with the Internal Audit Directorate of the University.

A total number of sixteen (16) staff of the Internal Audit Directorate of the University across the various Campuses had an interaction with the Committee. The Chairman on behalf of the Committee, commended the staff of the Directorate for the good work they had been doing. He informed them that, the Committee relies so much on them for information. He therefore entreated them to work extra hard to always make the quarterly reports available in order for the reports to be submitted on time to the Internal Audit Agency (IAA).

The Chairman also admonished the staff to provide the needed support for the Acting Internal Auditor, in order for him to carry out his duties well.

6.0

ANY OTHER BUSINESS (A.O.B)

6.1

Vice-Chancellor

The Vice-Chancellor thanked the Audit Committee for their support especially the Internal Audit staff for their contributions. He also appreciated the hard work of the Acting Director of Internal Audit, for always insisting that the right thing was being done.

<p>6.2</p>	<p>Registrar</p> <p>The Registrar thanked all the Committee members for their immense support and also thanked the Acting Internal Auditor for always coming to him to tell him what must be done. He informed the Committee that, Management had taken notice of what had been discussed and that, actions would be taken on them.</p>	
<p>6.3</p>	<p>Acting Director of Internal Audit</p> <p>The Acting Director of Internal Audit expressed his appreciation to the Audit Committee and UDS Management for their continuous support. He disclosed that, anytime the Internal Audit staff goes to Management, they do not encounter any problems and that, they had to commend Management.</p>	
<p>7.0</p>	<p>CHAIRMAN’S CLOSING REMARKS</p> <p>The Chairman thanked the Vice-Chancellor and other members of the Committee for making time to attend the meeting. He urged Management to continue to implement the Committee’s recommendations particularly actions by the Human Resource Department.</p>	
<p>8.0</p>	<p>CLOSING</p> <p>In the absence of further deliberations, Rev. Dr. Mrs. Grace Sintim Adasi moved for the closure of the meeting and she was seconded by Mr. Abdulai Mohammed. A closing prayer was said by Rev. Dr. Mrs. Grace Sintim Adasi</p> <p>The meeting closed at 12:30 pm.</p>	



Sign.....
 Dr. Felix Kwame Aveh
 (Chairman)



Sign.....
 Mrs. Elizabeth Boye Kuranchie-Mensah
 (Secretary)