

**UNIVERSITY FOR DEVELOPMENT STUDIES (UDS)
MINUTES OF THE AUDIT COMMITTEE (AC) MEETING
HELD IN THE COUNCIL CHAMBER & VIA ZOOM
FRIDAY, OCTOBER 28, 2022**

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 |

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. Abubakari Abudulai | - | Ag. Director of Internal Audit |
| 3. Mr. Francis Asare-Larbi | - | Accountant, Tamale Campus |
| 4. Mrs. Elizabeth Boye Kuranchie-Mensah | - | Secretary |

Absent with Apology

- | | | |
|----------------------------------|---|-------------------------|
| Rev. Dr. Mrs. Grace Sintim Adasi | - | Member/Rep. UDS Council |
|----------------------------------|---|-------------------------|

NO	DISCUSSIONS	ACTION
<p>1.0</p> <p>OPENING</p> <p>The meeting commenced at 9:18 am.</p> <p>2.0</p> <p>INTRODUCTION OF NEW MEMBERS</p> <p>The Registrar, Mr. Nurudeen Issah Abubakar introduced the newly appointed Vice-Chancellor of the University, Prof. Seidu Al-hassan to the Committee after which the following members were also introduced accordingly:</p> <ol style="list-style-type: none"> 1. Mr. Abubakari Abudulai - Acting Director of Internal Audit 2. Dr. Mrs. Sanatu Mustapha Alidu - Representative on UDS Council 3. Mrs. Elizabeth Boye K. Mensah - Secretary 4. Mr. Francis Asare-Larbi - Accountant, Tamale Campus <p>3.0</p> <p>WELCOME</p> <p>The Chairman welcomed the Vice-Chancellor, the new members and all other Committee members to the meeting. He urged members to try their best to attend Audit Committee meeting in-person. He also reminded members about issues regarding conflict of interest on any of the matters to be discussed on the agenda and the need for such interest to be declared before discussions commenced.</p> <p>The Chairman indicated that, at any point in time the Secretary should have the conflict of interest stated on the agenda, because it is part of the requirement of all Audit Committees. He cited from page 7, item 12.0, Section 12, under Guidelines Objectives: Conflict of Interest, “In the beginning of each Audit Committee meeting, members are required to declare any material personal interest that may apply to specific matters on the meeting agenda. Where required, by the Chairman, the member will be excused from the meeting it under relevant agenda.”</p>	<p>Secretary</p>	

In the absence of any expression of conflict of interest, the adoption of the agenda was moved and seconded by Mr. Abdulai Mohammed and Mrs. Clara Mama Asigri respectively.

4.0

CONFIRMATION OF THE MINUTES OF THE MEETING HELD ON FRIDAY, AUGUST 12, 2022

The minutes of the meeting held on Friday, August 12, 2022 were read and the motion for its acceptance was moved by Dr. Mrs. Sanatu Mustapha Alidu and seconded by Mr. Abdulai Mohammed subject to the following corrections:

1. Page 2, item 3.0, ...MINUTES OF THE COMMITTEE'S MEETING THAT WAS HELD...was corrected to ... MINUTES OF THE COMMITTEE MEETING HELD...
2. Page 3, item 4.1.2, line 4...intended...was corrected to ...intend...
3. Page 4, item 5.1.0, paragraph 1, ...line 4 to 7...to be bulleted. Also, item 5.1.1, paragraph 1,...line 1 to 4...was corrected to...The Internal Audit Directorate and Management
4. Page 4, item 5.1.1, line 2,... expressed the Committee's displeasure about the University's appearance at the Public Accounts Committee of Parliament...was corrected to... expressed the Committee's displeasure about the Internal Audit Agency (IAA)'s publication of UDS name appearing as one of the institutions that failed to submit their report to the IAA on time.
5. Page 5, item 5.1.1.... paragraph 2...was corrected to...Management should respond appropriately to issues raised by the Internal Audit Directorate.
6. Page 6, item 5.3.0, ...line 5 to 7...to be bulleted. Also, line 9, ...The audit report...was corrected to...The Audit Committee...
7. Page 6, item 5.3.1, paragraph 2, line 1, non-existence of a suppliers database...was corrected to...non-existence of a suppliers' database. Also,

paragraph 3, line 4...before responses were submitted to the auditors ...was corrected to...before the next external audit.

8. Page 7, item 5.5.0, ...SECOND QUARTER OF 2022 HUMAN RESOURCE AUDIT ON STAFF RESIGNATIONS....was corrected to.. SECOND QUARTER OF 2022 HUMAN RESOURCE AUDIT ON TERMINATION OF APPOINTMENTS BY RESIGNATION

9. Page 7, item 5.5.0, paragraph 1line 1 to 4...was corrected to...The Human Resource audit report on staff resignations was to establish whether staff who resigned gave the required notice before their resignation,

10. Page 8, item 5.5.0, paragraph 2 ...line 3 to line 4...was corrected to...Hence, it was recommended that, Management should seek advice from the University's Lawyers for interpretation and reconciliation of the policy documents and the Labour Law. Also, paragraph 2, line 2...detected.....was corrected to....found...

11. Page 8, item 5.5.1, paragraph 2, line 3 ..detected....was corrected to...found....Also, line 5,..quitting...was corrected to...resigning...

12. Page 8, item 5.5.2, paragraph 1, line 3,...before the next and successive visits by the External Auditors ...was corrected to...before the next External Audit. Also, line 5 ...halt ...was corrected to...prevent...

13. Page 9, item 5.5.2, paragraph 2, line 4,..that were instigating the resignation in enable...was corrected to...that were causing the resignation to enable...

14. Page 9, item 5.6.0, paragraph 1, line 4,..to also...was corrected to...also to...Also, ...paragraph 2...to be bulleted; paragraph 3, line 2,...for instance...was deleted..

15. Page 9, item 5.6.0, paragraph 4, line 1 and line 4,..price bank...was corrected to...price list...Also, line 3,..also...was inserted before ...through...and line 4 to line 7....was deleted.

16. Page 10, item 5.6.1, paragraph 1, line 4,..Register was corrected to...Registrar...Also, line 5,..henceforth...was corrected to...hence...

17. Page 10, item 5.6.1, paragraph 3, line 6,...before they issued responses...was corrected to...before issuing responses...Also, item 6.0, paragraph 1, line 4,...professed...was corrected to.....advised.....
18. Page 11, item 6.0, paragraph 1, bullet 4....coordination between...was corrected to...coordination among....
19. Page 11, item 7.0....END OF TERMS OF OFFICE...was corrected to ...END OF TENURE OF OFFICE....
20. Page 12, item 7.3.0, line 1...broader...was corrected to...broad...Also, line 5...efficiency to work...was corrected...hard work...

The Chairman urged the Secretary to send the minutes ahead of time so that members could read and make corrections before the meeting. He also advised members to read the minutes before the meeting so that much time would not be spent on the correction of the minutes.

5.0

MATTERS ARISING

5.1 MANAGEMENT

5.1.1 Training on Vehicle Maintenance Planner for Tamale Campus Assistant Transport Officers

Management reported that they were yet to organize the training for the Tamale Campus Assistant Transport Officers on the preparation of vehicles maintenance planners. According to Management, the training could not take place as scheduled because the drivers were involved in the activities of the Third Trimester Field Practical Programme (TTFPP).

5.1.2 Comments

The Chairman mentioned that, at the last Committee's meeting, members agreed that the training of the Tamale Campus Assistant Transport Officers needed to be taken seriously because there were so many infractions that were identified. He admonished Management to treat the issue as important.

Management

<p>5.1.3 Transport Management Committee</p> <p>Management reported that some members were being selected to form the Transport Management Committee but the Vice-Chancellor was yet to be consulted to appoint the Chairperson for the Committee. Management also indicated that, there is Transport Committee at the Central Administration but on the Tamale Campus, they are yet to form the Committee.</p> <p>5.1.4 Seven Concerns of the Transport Unit</p> <p>Management reported that, some of the concerns of the Transport Unit had been addressed. Below are the details:</p> <ol style="list-style-type: none"> 1. Vehicle Maintenance Schedule- Management informed the Committee that drivers have it but some of them does not know how to use it so it would be part of the training that would be organized for the Assistant Transport Officers. 2. Vehicle Movement Register- Management reported that it was at the Security. 3. No contract with Service Providers- Management reported that the document was with the Procurement Directorate so they were working on that (Work-in-progress). 4. Transport Advisory Committee- Management reported that they were yet to form the Committee on the Tamale Campus (Work-in-progress). 5. No Maintenance Workshop- Management reported that it had been addressed. For the Nyankpala Campus, Management indicated that they now have a maintenance workshop on the Campus but the challenge was that, the faculties do not send their vehicles for maintenance there so a letter was written to the Principal of the Campus to ensure that all their vehicles were sent to the workshop for maintenance. 6. No Vehicle log book- Management reported that it had been implemented. 7. Operational Manual- Management reported that it would be part of the training. 	<p>Management</p>
---	-------------------

5.1.5 Comments

The Chairman reminded Management that, the former Vice-Chancellor, Prof. Gabriel Ayum Teye informed the Committee some of the vehicles still had warranty and therefore they needed to send them to the Companies that the vehicles were bought from. Management said it was noted.

5.1.6 Writing of Minutes of Campus Procurement Advisory Committee (CPAC) Meetings

Management reported that, the Head of Procurement said the Campus Procurement Advisory Committee (CPAC) had not met but they would act on it when they meet.

5.1.7 Comment

The Chairman admonished Management to tell the CPAC to meet because the more it was left unattended to, the tendency to forget, so Management should use firefighting approach.

5.1.8 Recovery of Unearned Salaries amounting to GHS 64,624.04

Management reported that they had written to the individuals involved and only one person had refunded an amount of Five Thousand and Ninety-Five Ghana Cedis (GHS 5, 095.00).

5.1.9 Comments

The Chairman suggested that Management should engage the University's Lawyers to seek their advice or threaten them and also notify their banks so that the monies could be retrieved.

6.0

BUSINESS OF THE DAY (B.O.D)

6.1 2021 EXTERNAL AUDIT REPORT

The following are the summary of significant findings and recommendations from the 2021 external audit report:

- **Failure to Recover Salaries- GH¢5,720.08**

The University’s Service Terms and Conditions require that any staff who wishes to resign from the University should give a minimum of three (3) months’ notice or forfeit a month’s salary instead of the short notice of resignation.

The external audit review of personal files for separated staff disclosed that two staff of the University who resigned without serving the stipulated three months’ notice had also failed to pay the stipulated one-month salary of GH¢5,720.08 in-lieu of notice. Details are shown in table below:

- **Recommendations**

Management was advised to ensure strict adherence to the provisions of the Conditions of Service and take steps to recover the one-month salary of GH¢5,720.08 from the former officers.

- **Status of Implementation**

Letters have been written to the former staff requesting that they pay the amounts stated against their names in lieu of notice to the University.

- **Action taken to Implement Recommendations**

Letters dispatched and copies attached for evidence

6.1.2 Comments

The Chairman admonished Management to try as much as possible to reconcile the difference between what was on staff appointment letters and the Labour Act so that in case UDS appears before the Public Accounts Committee, they would be able to explain. The Committee also indicated that it should not be Head of Human Resource who should be the officer responsible but the Registry should be involved as well.

6.2 THIRD QUARTER AUDIT 2022 REPORT

The Acting Director of Internal Audit reported that, the Third Quarter Audit 2022 was carried out in compliance with the annual internal audit plan. It was performed

Management

based on the risk assessment of the various Campuses of the University. These were:

1. Central Administration
2. City Campus
3. Tamale Campus

According to the audit report, the intention was to prompt Management of the risk and suggest means of mitigating or eliminating them if possible.

6.3 CENTRAL ADMINISTRATION

The Acting Director of Internal Audit reported that, at the Central Administration, the focus was on Human Resource (HR). The summary of the findings and recommendations for the Central Administration audit are as follows:

6.3.1 Non-verification of Certificates

- **Condition**

The audit observed that Certificates were not verified from the awarding institutions by the University after employment of Staff into the University.

- **Recommendation**

The audit recommended that all Certificates of Staff be verified from awarding institutions.

6.3.2 Comments

The Chairman recommended that whatever Certificates the University receives from staff, the HR needs to verify them before appointment letters are issued. Management proposed that if possible, applicant's or candidate's certificates would be verified by the awarding institution before interviews would be conducted.

6.3.3 No written Job Description for Staff

- **Condition**

The audit review revealed that no written job descriptions were prepared for individuals to accomplish their responsibilities and duties with the exception of those in management positions.

- **Recommendation**

The audit recommended that every Director, Head of Department provides a written job description for all staff under his or her supervision.

6.3.4 Comments

The Chairman was of the view that, the HR was supposed to provide job description for staff instead of ‘every Director or Head of Department’ but the Acting Director of Internal Audit explained that, ideally, HR was supposed to do that but on staff appointment letters, it was the Dean, Director or Head of Department that should assign responsibilities to staff.

Management commented that the University used to have a standardized job description for staff. The Committee therefore recommended that there should be generic job description for each staff under a Dean, Director or HoD and the responsibilities must be clearly spelt out.

6.3.5 Weakness in Monthly Staff Validation System

- **Condition**

The audit observed that the current form or system of validation had some weaknesses. The validation reports were either submitted late or not being examined and also done manually.

- **Recommendation**

The audit recommended that Management takes the necessary steps to ensure that validation was carried out latest, the first week of each month to satisfy the deadline as given by the Controller and Accountant General Department (CAGD).

6.3.6 Comments

The Chairman commended the audit team for the recommendation and urged Management to ensure that validation reports were always submitted on time.

6.3.7 Active files mixed with dormant files

- **Condition**

The audit observed that **Ten (10) Personnel** who resigned from their duties but had`le their files mixed with the active files

- **Recommendation**

The audit recommended that the Head of Human Resource Department should separate the inactive files from the active ones.

6.3.8 Comments

Management said they would organize training for staff on how to file documents properly. The Chairman said it was important to do that.

6.3.9 Staff documents not found in files

- **Condition:**

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

S/N	RECORDS	NUMBER OF STAFF	REMARKS
1.	Acceptance Letters	13	Were not in their files
2.	Medical Report Forms	94	Were not in their files
3.	Assumption of Duty Letters	54	Were not in their files
4.	Biometric Forms	123	Were not in their files
5.	Personal Particulars forms	9	Were not in their files

Management

	<p>6.3.10 Comments</p> <p>The Chairman urged Management to ensure that the right thing was done. Management commented that training would be organized for staff so that they would know how to file documents properly. Management explained that, the University staff were on strike so after the strike, they would ensure that the training would be done.</p> <p>6.3.11 Documents in files not serially numbered</p> <ul style="list-style-type: none"> • Condition: <p>The audit observed that documents in the 100 personal files sampled for the Audit were not serially numbered.</p> <ul style="list-style-type: none"> • Recommendation <p>The audit recommended that Human Resource Staff should be given adequate training on filing and the importance of filing to improve their skill.</p> <p>6.3.12 Comments</p> <p>Management indicated that as part of the training, staff would be trained on how to file documents serially. The Chairman urged Management to ensure that the training was done and he was hoping that at the next Committee meeting, Management would report that the training was done.</p> <p>6.4 CITY CAMPUS</p> <p>6.4.1 Unretired Accountable Advances – City Campus (GHS 90,534.00)</p> <p>Accountable advances amounting to Ninety Thousand, Five Hundred and Thirty-Four Ghana Cedis (GHS 90,534.00) taken from January, 2022 to August, 2022 were not retired.</p>	<p>Management</p>
--	--	-------------------

- **Recommendations**

The audit recommended that:

1. The Accountants should ensure that Accountable Advances were retired within the stipulated period of fourteen (14) days.
2. The Accountants should regularly review the previous accountable advances to ensure that staff with outstanding accountable advances were not granted additional advances.
3. Failure to retire, the Director of Finance should ensure that those monies were deducted from the salaries of the affected staff.

6.4.1 Comments

The Committee expressed worry about the situation and urged Management to enforce that Accountable Advances were retired within the stipulated period before granting additional advances. The Committee asked the Secretary to write to Mr. Paschal A. Ayoma to retire within one. He was to be summoned before the Committee's next meeting. Mr. Paschal A. Ayoma's name appeared as one of the staff with the highest amount of unretired accountable advances.

Secretary

6.5 TAMALE CAMPUS

The Acting Director of Internal Audit reported that, there were three issues with regards to the Tamale Campus:

6.5.1 Tax Irregularities - GH¢115,362.60

The tax schedule for payment of withholding taxes did not capture the dates of transactions with the respective suppliers and the period for which the withholding was being paid at the Faculty of Education (FoE). Other forms of the irregularities included late payment of the withholding taxes in the Schools and Faculties.

- **Recommendation**

The audit recommended that the Accountants of the Schools and the Faculty should strictly adhere to tax laws to ensure that tax schedules include the dates on which the taxes were withheld and the period for which withholdings tax payments cover.

6.5.2 Comments

The Chairman expressed worry about the late payment of withholding taxes. He indicated that, every Accountant knows the day of the month that the withholding tax must be paid, and delay in payment comes with penalties. The Committee advised that the law must be followed.

The Chairman urged that the Accountants should treat the payment of withholding taxes with urgency because it had its own consequences.

6.5.3 Unretired Accountable Advances (SAHS) - GH¢11,420.00

Unretired accountable advances amounting to GH¢11,420.00 were noted at the School of Allied Health Sciences (SAHS). Five (5) staff failed to retire their advances contrary to the University's 14 days accountable advance retirement policy.

- **Recommendation**

The audit urged the Accountants to retrieve the outstanding accountable advances and ensure that in future the 14 days periods specified in the Accounting manual for retirement of accountable advance were complied with.

6.5.4 Comments

The Committee was not happy about the responses from the audit team.

6.5.5 Errors in Bank Reconciliation Statements

The bank reconciliation statements for Schools and Faculties had various degrees of errors and others had not been reconciled with the cash book balances.

- **Recommendation**

The audit recommended that serious attention should be given to the supervision of bank reconciliation statements and their preparations to resolve any differences in good time.

6.5.6 Comments

The Chairman entreated the Acting Director of Internal Audit to coordinate with the Campus Accountants to resolve any errors in the bank reconciliation statements.

7.0 ANY OTHER BUSINESS (A.O.B)

The Chairman indicated that the following issues should be taken seriously since it could take the Committee to the Public Accounts Committee (PAC):


1. Weaknesses in Monthly Staff Validation System
2. Late payment of withholding taxes
3. Unretired accountable advances
4. Errors in Bank Reconciliation Statements

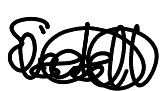
The Committee appealed to the University Management to try as much as possible to implement the recommendations made by the Committee because as part of the AC's mandate, the Committee must ensure that recommendations were implemented.

7.1 Vice-Chancellor (VC)

The Vice-Chancellor, Prof. Seidu Al-hassan thanked the Audit Committee, especially the Chairman for his contributions. He commended the Acting Director of Internal Audit, Mr. Abudulai Abubakari for a good report and urged him to close his eyes and do his work. He informed the Chairman that, the comments were well noted.

<p>7.2</p>	<p>Acting Director of Internal Audit</p> <p>The Acting Director of Internal Audit, Mr. Abudulai Abubakari urged Management to provide laptops to the audit team. He also indicated that, they had commenced with the fourth quarter audit and they would start with the Annual Internal Audit Plan in November, 2022.</p>	
<p>8.0</p>	<p>CHAIRMAN’S CLOSING REMARKS</p> <p>The Chairman thanked the Vice-Chancellor for making time for attending the Committee’s meeting. He indicated that the former Vice-Chancellor, Professor Gabriel Ayum Teye was regularly attending the Audit Committee meetings. He also commended the Acting Director of Internal Audit for doing his work well and starting well in his new role.</p> <p>The Chairman was informed by the Registrar that Rev. Dr. Mrs. Grace Sintim Adasi had undergone Surgery and decided to join the meeting via zoom. The Chairman on behalf of the Committee members wished her speedy recovery. He also commended the new Acting Director of the Internal Audit for</p>	
<p>9.0</p>	<p>CLOSING</p> <p>The motion to end the meeting was moved and seconded by Mrs. Clara Mama Asigri and Dr. Mrs. Sanatu Mustapha Alidu respectively.</p> <p>The meeting closed at 12:30 pm.</p>	

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

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