

**UNIVERSITY FOR DEVELOPMENT STUDIES (UDS)
MINUTES OF THE AUDIT COMMITTEE (AC) MEETING
HELD IN THE COUNCIL CHAMBER & VIA ZOOM
WEDNESDAY, MAY 18, 2022**

ATTENDANCE

Members present

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| 1. Dr. Felix Kwame Aveh | - | Chairman/Rep. IAA |
| 2. Ms. Clara Mama Asigri | - | Member/Rep. ICAG |
| 3. Mr. Abdulai Mohammed | - | Member/Rep. IAA |

Co-opted Members

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| 1. Prof. Gabriel A. Teye | - | Member/Rep. Mgt. |
| 2. Mr. Nurudeen I. Abubakar | - | Member/Rep. Mgt. |

In Attendance

- | | | |
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| 1. Dr. Mohammed H. Shaibu | - | Director of Finance |
| 2. Mr. John A. Azure | - | Director of Internal Audit |
| 3. Mr. Rashid Yakubu | - | Secretary |

Absent with Apology

- | | | |
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| 1. Rev. Dr. Mrs. Grace Sintim Adasi | - | Member/Rep. UDS Council |
| 2. Dr. Mrs. Sanatu Mustapha Alidu | - | Member/Rep. UDS Council |

NO	DISCUSSIONS	ACTION
1.0	<p>OPENING</p> <p>The meeting commenced at 10:17 am with an opening prayer by Mr. John A. Azure.</p>	
2.0	<p>WELCOME</p> <p>The Chairman welcomed members and reminded meeting about concerns regarding conflict of interest on any of the items on the agenda. He therefore requested for such interest to be declared before the meeting commenced. The Chairman in the absence of any registered conflict of interest proceeded with the agenda for the meeting.</p>	

3.0**HANDING OVER BY FORMER CHAIRMAN OF THE AUDIT COMMITTEE**

The immediate past Chairman of the Audit Committee presented his handing over report to the Committee and proceeded with comments on the accomplishments, observations and recommendations on the activities of the Audit Committee from 2017 to 2022.

3.1.0 Activities

According to the former Chairman, the Committee held eleven (11) meetings during the four year period in spite of the challenges of the COVID-19 pandemic. The following internal and external reports were therefore reported to have been reviewed by the Committee during the period:

- External Auditors Management Letter
- UDS Accra Guest House Audit Report
- Hotels and Per diem Audit Report
- Audit Report on Accreditation of Academic Programmes
- Special Audit Report on Tamale Campus Students Hostel
- Audit Report on Systems of Budgeting and Budgetary Controls
- Audit Report on COVID-19 Response Strategy and Business Continuity Plan of UDS
- Audit Reports on Finances, Estates, Stores, Security Operations, Transport Management, ICT Systems, Academic and Quality Assurance.

The former Chairman reported that, aside from reviewing the various audited reports and pursuing Management to implement recommendations, the Committee also advised Management on risk management and internal control processes. He added that, the Committee as part of its work reviewed the internal audit functions and also approved the Annual Internal Audit Plans. According to the former Chairman, the Committee also proposed changes to the risk-based audit plan and advised the Internal Auditor on best practices in the internal auditing processes.

The former Chairman again reported that the Committee during the period reviewed the annual statements on the status of implementation of recommendations made in the audit reports for the years, 2018, 2019 and 2020.

The former Chairman however stated that, the Annual Audit Report for 2021 was yet to be completed. He indicated that the third and fourth quarter reports and the fourth quarter audit report of the Nyankpala Campus were yet to be completed. He however attributed the delay in submitting the third and fourth quarter reports to the inability of the Internal Audit Directorate to complete them in time.

The former Chairman therefore urged Management to update and complete the 2021 Annual Audit Report for signing and submission to the Minister of Education before the June 30, 2022 deadline.

3.2.0 Challenges

The former Chairman reported that the years 2020 and 2021 were particularly challenging because of the impact of the COVID-19 pandemic. He explained that the scheduled thrice in a year meeting of the Committee was distracted because of pandemic. He however indicated that the Committee made do with virtual meetings during the period, especially in 2019 and 2020 respectively.

According to the former Chairman, the work of the Committee was also challenged by clients' late responses to audit observations. He pointed out that the late responses resulted in delayed completion and submitting of audit reports.

The former Chairman added that such delays resulted in the late submission of quarterly reports to the Internal Audit Agency. He also indicated that it resulted in the University defaulting in submitting the 2020 audit report to the Auditor General. It subsequently culminated in the University being cited and published in the national daily newspapers and other media outlets for non-compliance.

The former Chairman pointed out that being cited by the Auditor General for non-compliance was not good for the reputation of the Committee and the University. He therefore advised the Committee to as much as possible avoid such tags.

The former Chairman emphasised that the quarterly meetings of the Audit Committee were to enable the Audit Committee perform its mandatory and advisory roles in supporting Management.

He therefore implored the newly constituted Committee to utilise the meetings in reviewing reports that might be tabled before it.

3.3.0 Recommendation

The former Chairman recommended that the schedule of meetings of the Audit Committee should be adhered to so that, the Committee can adequately perform its mandatory and advisory roles in supporting Management.

The former Chairman again proposed that Management should take necessary steps to ensure that clients responded to audit observations timely to prevent the University from being listed. He added that Management needed to also ensure that the Annual Internal Audit Plans and Quarterly reports were submitted on time to the Internal Audit Agency.

The former Chairman advised the reconstituted Audit Committee to urge Management to implement the outstanding recommendations in the draft Annual Statement on the Status of Implementation of the Audit Recommendations for the year 2021.

3.4.0 Appreciation

The former Chairman expressed appreciation to the respective institutions of the Representative serving on the Audit Committee particularly, the Internal Audit Agency, the Institute of Chartered Accountants Ghana, and the Governing Council of UDS. He especially expressed his Committee's gratitude to the Vice-Chancellor, Management of UDS, the Director and Staff of the Internal Audit Directorate and the Audit Committee Secretariat for their support and cooperation during their tenure.

3.5.0 Conclusion

The former Chairman highlighted the relevance of the Audit Committee to significantly improving internal audit controls, risk management and governance in the University. He pointed out that, the Committee had a smooth working relationship and support from Management of the University.

<p>4.0</p>	<p>He therefore extended the appreciation of the Committee to Management for ensuring good corporate governance practices.</p> <p>He concluded by reminding the Committee that, the third and fourth quarter reports of the Nyankpala Campus were not completed. He stated that the delay had held up the submission of the 2021 Annual Audit Report. He therefore edged the Committee to follow up to ensure that the Report was completed and submitted to the appropriate authorities.</p> <p>The Committee following the conclusion by the former Chairman decided that, he should sign off the Report before it was submitted to the Minister of Education and other stakeholders upon completion. In view of that, the Committee tasked the Director of Internal Audit to ensure that the Report was completed without further delay for the former Chairman’s signature before the deadline of June 30, 2022.</p> <p>The former Chairman finally wished the new Committee a successful tenure and assured Committee of the readiness of former members to share with them their experiences and to also provide support whenever they were called upon.</p> <p>4.0 CONFIRMATION OF THE MINUTES OF THE MEETING THAT WAS HELD ON THURSDAY, MARCH 17, 2022</p> <p>The motion for the confirmation of the minutes of the meeting that was held on Thursday, March 17, 2022 was moved and seconded by Ms. Clara Mama Asigri and Mr. Abdulai Mohammed respectively, subject to the following corrections.</p> <ol style="list-style-type: none"> 1. Page 3, item 3.0...Welcome Address...was corrected to...Welcome Address. Also, paragraph 2, line 5...tenure of selected members...was corrected to...tenure of some members. Again, item 4.0, paragraph 1, line 1...PCMU...was corrected to...Project Coordination Management Unit. In addition, line 8...Section 103 (1) of the PFM Act...was deleted. 2. Page 7, item 11.0, paragraph 1, line 3...other...was corrected to...order. 3. Page 8, from top of page, paragraph 2, line 2...all enquiries...was corrected to...all audit observations. Also, line 3...facilitated...was corrected to...facilitate. 	<p>Management</p>
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<p>5.0</p>	<p>MATTERS ARISING</p> <p>5.1.0 MANAGEMENT</p> <p>5.1.1 Appointment Letters</p> <p>The meeting was informed that the letters of appointment for members of the Committee, including the letter appointing the Chairman of the Committee were all issued.</p> <p>5.1.2 Audit Committee Meetings</p> <p>Management also reported that, the schedule of meetings of the Audit Committee for the year 2022 were made available to members.</p> <p>5.1.3 Communication Platform</p> <p>The Committee was informed that a group WhatsApp platform for members was created to facilitate efficient communication and dissemination of information.</p> <p>5.1.4 Files for Documentation</p> <p>Management also reported that individual files for members of the Committee were created for the purposes of documentation.</p>	
<p>6.0</p>	<p>BUSINESS OF THE DAY (B. O. D)</p> <p>6.1.0 REVIEW AND SUBMISSION OF 2022 FIRST QUARTER AUDIT REPORT</p> <p>The 2022 first quarter audit report on the status of implementation of recommendations as contained in the internal audit report was presented to the Committee and subsequently discussed as highlighted below.</p>	

7.0

2022 FIRST QUARTER AUDIT REPORT ON ADMINISTRATION AND HUMAN RESOURCE TRAINING AND DEVELOPMENT

7.1.0 No Evidence of Staff returning to Post After Study Leave

According to the audit, the four (4) staff that were observed to have gone on study leave and not returned to post were noted to have had the recommendations professed on them implemented. Two of the staff were confirmed to have returned to post, another was regularly paying the refund on the unearned salary that was received during the study leave, and the guarantors of one of the staff were informed about the failure of the staff to return to post. They were therefore advised to inform the staff to return to post or they risked being held responsible.

7.2.0 No Progress Report

The 2022 First Quarter Internal Audit report noted that, the Training and Development Unit had taken action on the twenty (26) staff who were granted study leaves but had failed to submit quarterly progress reports of their studies. According to the report, fifteen (15) were on part-time and eleven on full-time studies.

The Chairman following on the confirmation of the implementation of the audit recommendation entreated Management to ensure that, the submission of such reports were consistent with the requirements of granting study leaves to staff.

7.3.0 Lack of Coordination of Training Programmes

The 2022 Internal Audit Report observed the lack of coordination in training programmes organised by the various Schools, Faculties, Directorates and Sections. It was however noted during the audit that, the Training and Development Unit was working on harmonising training programmes amongst the various Schools, Faculties and Directorates in the University.

In view of the above, the report singled out the Head of Training and Development as being liable to any shortfalls in the training and development of staff of the University. As a result, the Report set out timelines to guide the Training and Development Unit to meet its deadlines.

According to the Report, the Head of Training and Development had in respect of the findings from the report and with the explicit directive of the Registrar written to all the Deans, Directors and Heads of Sections to consult the Training and Development Unit before organising any training programme for staff of the University.

7.4.0 No Approved Training Plan for UDS

The 2022 First Quarter Internal Audit Report observed that the University had no approved training plan. Nonetheless, a follow up on the status of implementation of the recommendations detected that work was in progress to develop a training plan for the University. According to the Report, the Training and Development Unit was in the process of developing questionnaires to assess the training needs of staff.

Comments

The Committee did not take kindly to the report on the activities of the Training and Development Unit. According to the Committee, training and development of staff were intrinsically linked to credible research and the delivery of quality teaching and learning to students.

In addition, the Committee noted that, the absence of an approved training plan for the University could also result in the duplication of training needs and waste of scarce financial resources.

7.5.0 Head of Training and Development

The Committee invited the Head of Training and Development to brief the meeting on the status of the implementation of the recommendations of the 2022 First Quarter Internal Audit Report.

The Head of Training and Development responded in the affirmative that he was aware some Schools, Faculties, Directorates and Units organised training without informing the Unit. He specifically mentioned the Directorate of Academic Planning and Quality Assurance (DAPQA) for not consulting the Unit before organising training programmes.

	<p>The Head of Training and Development however explained that, the Unit had once verbally drawn the attention of the Director of DAPQA about the need for the Directorate to prior inform the Training and Development Unit of any training programme organised for staff.</p> <p>The Committee reminded the Head of Training and Development about the vital role expected of the Training and Development Unit of the University. The Committee therefore emphasised that the work of the Training and Development Unit would not be taken lightly.</p> <p>As a result, the Committee tasked the Head of Training and Development to immediately write to all Deans, Directors and Heads of Units that effectively all Schools, Faculties, Directorates and Units should inform the Training and Development Unit before organising any training programme for staff.</p> <p>The Committee also tasked the Head of Training and Development to develop a data base on the status of staff of the University and their training needs as some of the Departments had relevant data base that the Unit could rely on. The Head of Training and Development assured the Committee that he would confer with the Registrar for immediate action.</p> <p>The Chairman of the Committee emphasised the need for the Training and Development Unit to ensure that the training needs of staff were enhanced. He therefore advised the Head of Training and Development to contact other sister Universities for best practices on relevant training needs of various Departments for consideration and implementation.</p>	<p>Management</p> <p>Management</p>
<p>8.0</p>	<p>FIRST QUARTER REPORT ON TRANSPORT AND FUEL MANAGEMENT OF THE TAMALE CAMPUS</p>	
	<p>The Committee following on the observations from the first quarter audit report on transport and fuel management of the Tamale Campus decided to invite the Head of Transport to respond to the status of implementation of the findings from the report.</p>	

8.1.0 No Vehicle Maintenance Schedule, Movement Register/Log Book

The 2022 First Quarter Audit report on transport and fuel management for the Tamale Campus observed that, the vehicles at the Campus had no maintenance schedule and vehicle movement registers or log books. This according to the report made it difficult for University’s vehicles to be tracked for the purposes of monitoring their usage and the judicious use of fuel.

The report therefore recommended that, the Transport Unit should design a maintenance schedule for all vehicles and to report on them quarterly. The report also recommended the provision of a vehicle movement register or book for the purposes of monitoring vehicle movement. The Report however acknowledged that the recommendations were being implemented.

8.2.0 Head of Transport

The Head of Transport in response to the status of implementation on the recommendations of the observation indicated that, he had contacted the Tamale Campus Transport Officer on the vehicle maintenance schedule and it came up that that the drivers had no idea about schedule. According to the Transport Officer, he explained to the drivers that the maintenance schedule was a planner for the maintenance of vehicles either on monthly basis or per the kilometres covered.

The Head of Transport informed the Committee that a training was arranged for the Tamale Campus Assistant Transport Officers on how to prepare Vehicle Maintenance Planners. He explained that the training would take place by July 16, 2022. The Head of Transport however stated that a vehicle movement register existed and was being used. He therefore added that the Unit would emphasised its usage. The Head of Transport assured the Committee that the maintenance schedule would be instituted and enforced.

8.3.0 No Contract with Service Providers/Insurance of Vehicles

According to the report, the University had no service agreement with Service Providers of the University’s vehicles. The report therefore recommended that, there should be a renewable contract agreement between the University and the Service Providers.

Management

<p>The Audit Report also noted the existence of expired insurance on some of the University’s vehicles. It further observed the absence of basic maintenance tools. The report therefore recommended that those observations should be rectified.</p> <p>The Audit Committee was however informed that, the vehicles that were observed to have no insurance were those that were earmarked for disposal. The Head of Transport indicated that the recommendation on vehicles lacking basic tools would be considered for immediate action.</p> <p>The Head of Transport acknowledged the recommendations and emphasised that, the issues bothering on the insurance of vehicles were regularly checked and renewed as and when they expired. He also added that, the University Policy allowed for vehicles that were procured brand new to be comprehensively insured for the first five (5) years of purchase.</p>	
<p>The Committee tasked the Head of Transport to officially write to the Registrar for onward directive to the Director of Procurement for the service agreement contract to be signed with the Service Providers.</p>	Management
<p>8.4.0 Transport Advisory Committee for Tamale Campus</p> <p>The report noted that the Tamale Campus of the University had no Transport Advisory Committee. According to the observation, major activities of the University require a Committee to handle. Hence, a shadow Committee to handle transport activities of the Central Campus would not be out of place.</p> <p>The Report subsequently recommended that, a transport Advisory Committee with representation from the Schools and Faculties should be established. Such a Committee, the reported noted would facilitate the effective management of transport and fuel at the Campus.</p>	
<p>The Audit Committee therefore tasked the Director of Internal Audit to tease out the various issues observed from the absence of a Transport Advisory Committee, particularly on fuel management and specific roles of the Transport Advisory Committee.</p>	Management

8.5.0 Post Vehicle Repair/Maintenance Inspection

The Audit report observed the non-existence of vehicle inspection after servicing or maintenance condition. According to the report, the current situation allowed only the Assistant Transport Officers the right of inspection of vehicles after they returned from repairs. The audit report therefore recommended that the inspection should include the User and an Inspection Team consisting of (Assistant Transport Officer, User and the Auditor) and the signing of a formed to be included.

8.6.0 Maintenance Workshops

The Report observed that, the University had a mechanization workshop at the Nyankpala Campus. It however indicated that vehicles from the City Campus were not sent to the University workshop for servicing, repairs and maintenance works. This according to the Audit Report was in violation of the University's transport policy.

The Vice-Chancellor in response to the observation explained that some of the vehicles were not taken to the University workshop because of suppliers warranty and insurance policy conditions.

The report further observed that the workshop was reported not to be very equipped. That notwithstanding, it was noted that the workshop was being revamped and would be able to service all University vehicles.

In response to the retooling of the maintenance workshop, Management informed the Committee that one workshop was fully fitted, and that a management plan would be implemented for the efficient running of the workshop.

The Audit Committee commended the Head of Transport for his efforts at trying to improve the Unit for efficient utilization of the University's vehicles. The Committee subsequently entreated the Head of Transport to carry out the training to help save cost.

9.0**FOURTH QUARTER REPORT ON NYANKPALA CAMPUS**

The fourth quarter audit report on Nyankpala Campus for the year ending December, 2021 revealed varied financial management procedural violations. These included; un-retired accountable advances, delayed payment of withholding taxes, pay vouchers not verified by internal audit, un-receipted amounts and pay vouchers not signed by receivers/payees.

The Audit Committee found the infractions as serious and that they had the potential of undermining good financial management practices in the University. The Committee was particularly concern that such inactions by the clients were in gross violation of the Public Financial Management Regulations.

The Committee therefore noted that failure to act would impugn its oversight responsibility in ensuring sound financial management practices and adherence to the Public Financial Regulation Act.

On the basis of the above, the Audit Committee invited the Nyankpala Campus Finance Directorate's Representative to respond to the summary of the findings of the Audit. The responses from the Nyankpala Campus was reported to be part of the University's 2021 Annual Audit Report for the year ending December, 2021 to be submitted to the Auditor General and the Minister of Education.

9.1.0 Unretired Accountable Advances

According to the report, accountable advances remained un-retired as at the end of December, 2021 against the University's policy on request for per diem. This was explained to have resulted from the fact that receipts and retirements were submitted late to the Accounts Departments. Besides, they were also to pass through the software system before being attached to the pay vouchers. That notwithstanding, the report recommended that an alert system should be instituted to draw Officers' attention when times were due.

9.2.0 Delayed Payment of Withholding Taxes

The Report also noted the delays in the payments of withholding taxes to the Ghana Revenue Authority (GRA).

According to the report, the delayed payments could result in the University suffering tax penalty payments. The explanation to the delay in paying the withholding taxes were attributed to the delays in the receipt of quarterly subventions. The report however recommended that payment vouchers for withheld taxes for a particular period should accompany the payment for such transaction.

9.3.0 Pay Vouchers not Verified

The Audit Report observed that pay vouchers were not verified by internal audit which should normally have been verified before cheques were raised for payment. The explanation for the non-verification of the pay vouchers was reported to be that, the Auditors were at the time attending an annual conference that took them out of their duty post.

9.4.0 Non-Receipted Transactions

The fourth quarter report on the Nyankpala Campus was observed to have non-receipted transactions in violations of the accounting procedures under the Public Financial Management Regulation 2019 (LI 2378). The infractions were mainly caused by poor enforcement of accounting procedures.

The Client was reported to have explained that the infractions were as a result of oversights in the demand for receipts upon payments of cheques or cash to suppliers. These were however rectified and that the necessary receipts were obtained.

9.5.0 Response from Campus Finance Directorate's Representative

The Nyankpala Campus Finance Directorate's Representative responded to the summary of findings from the Internal Audit report. He explained that, the responses were normally submitted to the Director of Finance with copies forwarded to the Nyankpala Campus Representative of the Internal Audit Directorate.

According to the Finance Representative, the queries for the fourth quarter of the Nyankpala Campus were submitted to him by the Campus Representative of the Internal Audit Directorate and he equally responded same to the Campus Auditor.

The Audit Committee then enquired about the processes of responses to audit observations and recommendations at the Nyankpala Campus for which responses could have delayed.

The Representative explained that audit findings from the Campus were normally received from the Director of Finance or the Campus Representative of the Internal Audit. He added that the responses to the findings were therefore generated at the Campus level and that exit meetings were also held with the Campus Principal.

The Committee was not enthused about the Campus's delay in responding to the Audit findings and the fact that some of the recommendations were pending implementation.

The Audit Committee on the basis of the outstanding recommendations to be implemented rejected the Nyankpala Campus fourth quarter report and instructed the Representative of the Finance Directorate to go back and appropriately respond to the observations.

The Audit Committee further cautioned the Representative of the Finance Directorate that going forward the Committee would not countenance delays in responding to audit findings and recommendations.

According to the Committee, the delays in responding to the audit findings had resulted in the delay in submitting the third quarter report of 2021. The Representative was therefore advised to work with the Directors of Internal Audit and Finance to respond without further delays.

The Committee also recommended the setting up of an alert system that would draw the attention of Officers when times were due for responses to be submitted.

The Committee again advised that the communication between the Finance and Internal Audit Directorates should be bridged to eliminate or reduce the lapse in response to audit observations. The meeting was informed that meetings between the two Directorates were normally held every three months.

The Chairman of the Committee recommended that regular meetings should be held between the Directorates. He therefore proposed that monthly meetings should be held to help resolve issues before the reports were finalised.

10.0 THIRD AND FOURTH QUARTER INTERNAL AUDIT REPORT FOR 2021

10.1 Procurement Irregularities

The third and fourth quarter internal audit report identified procurement infractions that highlighted the absence of a framework agreement between the University and Service Providers. The absence of a framework agreement was therefore reported to have created an opening for the payments of Service Providers without passing through procurement. Such occurrences were noted to be in breach of the Public Procurement Act, 2003 (Act 663).

The report therefore recommended that Management should strictly adhere to the Public Procurement Act and that all requests for payment to suppliers should pass through the Procurement Directorate. The University was further advised to sign a framework agreement with the Service Providers.

According to the report, Management had taken action in respect of the recommendation and instituted a process to have a framework agreement signed with the Service Providers.

The Audit Committee subsequently recommended that, the response of the Vice-Chancellor relating to suppliers warranty and insurance policy conditions must be captured in the response to the observation of the report on procurement irregularities.

10.2.0 Work Accomplishment Forms

The third and fourth quarter report observed that payments for the repairs, services and maintenance of vehicles were not supported by works accomplishment forms. However, recommendations in respect of the findings were implemented and assurances given that successive bills would be supported by work accomplishment forms.

10.3.0 Statutory Obligations

The Report noted that statutory obligatory payments of withholding taxes and withholding vat were usually late. It was therefore recommended that Accounts Officers remitted retained taxes to the Ghana Revenue Authority within the stipulated statutory period to avoid imposition of penalties for delayed payments. The meeting was informed that the recommendations were fully implemented.

The Audit Committee discussed the issue of filing on tax payments and the repercussion thereon and advised Management to improve upon the University's statutory payments. The Committee subsequently tasked the Director of Internal Audit to include continues verification of statutory payments in its activities.

10.4.0 Cash Management Irregularities

The Audit report revealed cash management irregularities in outstanding students' debtors to the University. According to the findings, the problems resulted from the inability of the University to collect fees owed by students. It was further noted that, the huge outstanding receivable amounts were because of the scholarships awarded to sportsmen and sportswomen.

The report therefore recommended that accessible means should be adopted to collect the debts owed. A sports awards scheme was also proposed for sportsmen and women which should be envisaged to form part of a general University students' scholarship scheme.

According to Management a subtle way of dealing with students who defaulted in paying their fees was being considered. It was explained that, the Vice-Chancellor had instituted a Committee to consider students paying their fees by instalments.

Management again pointed out that majority of the bills were from the Sports Directorate and that a scholarship policy was promulgated for the sportsmen and sportswomen which would streamline the awards.

Comments

The Audit Committee requested that Management should looked beyond the issues raised and address the responses from the observations so that the report could be completed and submitted to the Minister of Education and other stakeholders.

	<p>The Chairman requested that the responses from Management should populate the columns for actions taken. The Director of Internal Audit was therefore tasked to update the report on all the outstanding issues and ensure that it was ready for signing before the deadline of June, 2022.</p>	
<p>11.0</p>	<p>ANY OTHER BUSINESS (A. O. B)</p> <p>The Committee proposed that the next meeting should be held on July 19, 2022.</p> <p>The also Committee recommended the institutionalization of the Risk Management Policy for the University. The meeting therefore agreed that, the Chairman should discuss with the former Chairman of the Audit Committee for the possibility of entrenching the Risk Management Policy in the University.</p>	
<p>12.0</p>	<p>CHAIRMAN’S CLOSING REMARKS</p> <p>The Chairman reminded the Secretary to forward the minutes to members at an advanced notice. He then applauded the Secretary and entreated him to continue with the good work.</p>	
<p>13.0</p>	<p>CLOSING</p> <p>The motion to end the meeting was moved and seconded by Ms. Clara Mama Asigri and Mr. Abdulai Mohammed respectively.</p> <p>The closing prayer was said by Dr. Mohammed H. Shaibu.</p> <p>The meeting closed at 13:40 pm.</p>	



Sign
Dr. Felix Kwame Aveh
(Chairman)



Sign.....
Mr. Rashid Yakubu
(Secretary)