

**UNIVERSITY FOR DEVELOPMENT STUDIES (UDS)
MINUTES OF 17TH AUDIT COMMITTEE (AC) MEETING
HELD IN THE COUNCIL CHAMBER
THURSDAY, APRIL 20, 2023**

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 |
| 4. Dr. Mrs. Sanatu Mustapha Alidu | - | Member/Rep. UDS Council |

Co-opted Members

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

In Attendance

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

Absent with Apology

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| Rev. Dr. Mrs. Grace Sintim Adasi | - | Member/Rep. UDS Council |
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NO	DISCUSSIONS	ACTION
1.0	<p>OPENING</p> <p>The Chairman called the meeting to order at 10:00 am with an opening prayer by Ms. Clara Mama Asigri.</p>	
2.0	<p>WELCOME</p> <p>The Chairman welcomed members to the 17th Audit Committee meeting by thanking University Management especially the Vice-Chancellor, the Registrar, the Director of Finance and the Acting Director of Internal Audit for their availability at Audit Committee meetings at all times. He disclosed that he had a</p>	

discussion with the Director-General of the Internal Audit Agency (IAA) and he really commended the University for submitting its audit report on time.

The Chairman asked each member to declare his or her Conflict of Interest on the Agenda and in the absence of any expression of Conflict of Interest, Mr. Abdulai Mohammed moved for the adoption of the Agenda.

3.0

CONFIRMATION OF THE MINUTES OF THE MEETING HELD ON THURSDAY, JANUARY 26, 2023

The minutes of the meeting held on Thursday, January 26, 2023 were read and the motion for its acceptance was moved by Ms. Clara Mama Asigri and seconded by Mr. Abdulai Mohammed subject to the following amendments:

1. Page 2, item 4.0.. STATUS OF IMPLEMENTATION OF FINDINGS OF PREVIOUS AUDIT REPORTS...was corrected to...STATUS OF IMPLEMENTATION OF RECOMMENDATIONS OF PREVIOUS AUDIT REPORTS
2. Page 4, bullet 1, line 1...was corrected to... The third person (Eric Yaw Naminse) returned and subsequently resigned.
3. Page 5, under Comments, paragraph 2, line 3..the Committee...was corrected tothe University...
4. Page 9, item 4.1.7, under Recommendation, line 2..and the importance of filing to improve their skills ..was deleted.
5. Page 14, item 6.2, line 3...it...was deleted....

<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 Four (4) Staff Returning to Post After Study Leave Expiry</p> <ul style="list-style-type: none"> Recommendations <p>The internal auditors advised that, the legal processes in this regard be taken to correct the anomaly. Section 8.2 (d) and (e) of UDS Administrative Manual respectively states as below, 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 servant and may, in serious cases, summarily dismiss that public servant from the organisation”</i>.</p> <p>Their guarantors may also be pursued to assist in their return or to recover the losses caused.</p> <ul style="list-style-type: none"> Status of Implementation <p>Partially Implemented.</p>	
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	<ul style="list-style-type: none"> • Action Taken to Implement Recommendations <p>The Acting Director of Internal Audit indicated that, two of the staff (Osei-Kwarteng Mildred and Lawrence Tandoh) had returned. The Registrar disclosed that, Eric Yaw Naminse returned and subsequently resigned and Michael Kpiebaare has indicated his intention to resign.</p> <p>The Acting Director further stated that, the Director of Finance was working to ascertain the amount of salary paid to Michael Kpiebaare over the period of the study leave that needed to be refunded.</p> <p>4.1.2 Unearned Salaries – GH¢ 64,624.04</p> <ul style="list-style-type: none"> • Recommendations <p>The internal auditors recommended that, requests for staff validations should be sent out before the 15th of every month for the Human Resource Directorate to do an effective analysis of the report before the draft payroll. Again, Management should recover the amounts from the staff involved and transfer the same to the University’s Bank of Ghana account.</p> <ul style="list-style-type: none"> • Status of Implementation <p>Partially implemented.</p> <ul style="list-style-type: none"> • Action Taken to implement Recommendations <p>The Acting Director disclosed that, letters have been sent to all the former staff and reminders have been sent as well. He added that, efforts are being made to retrieve the money from the staff.</p> <p>Comments</p> <p>The Director of Finance commented that, the University’s Legal Office needed to be informed about the issue. The Registrar however added that, the Head of the Legal Office advised that the University should try and know the location of the staff involved in order to recover the amounts from them.</p>	<p>Registrar</p> <p>Registrar</p>
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<p>4.1.3</p>	<p>Inconsistency in the Policy of Notice of Termination of Appointment by Resignation</p> <ul style="list-style-type: none"> • Recommendation <p>The Internal Auditors recommended that, Management should always consult the University’s Legal team in the drafting and interpretation of the University’s policy documents.</p> <ul style="list-style-type: none"> • Status of Implementation <p>Implemented.</p>	
<p>4.1.4</p>	<p>Period of Notice of Termination of Appointments by Resignation</p> <ul style="list-style-type: none"> • Recommendation <p>The Internal Auditors recommended that, the Human Resource and Organizational Development Directorate should ensure that the policies on staff resignation are strictly enforced, also, Management should invite staff who intend to resign for discussion to solicit their views on the reasons for their resignation and advise them accordingly.</p> <ul style="list-style-type: none"> • Status of Implementation <p>Implemented. The Acting Director added that, staff appointment letters have been revised to be in line with section 17 of the Labour Act 2003, Act 651.</p>	
<p>4.1.5</p>	<p>Non-Verification of Certificates After Employment</p> <ul style="list-style-type: none"> • Recommendation <p>The Internal Auditors recommended that, the University Management 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> <ul style="list-style-type: none"> • Status of Implementation <p>On-going.</p>	

<p>4.1.6</p> <p>4.1.7</p> <p>4.1.8</p>	<ul style="list-style-type: none"> • Action Taken to implement Recommendation <p>The Acting Director informed members that, DHROD has started with the process of the verification of staff certificates.</p> <p>No Written Job Description for Staff</p> <ul style="list-style-type: none"> • Recommendation <p>The internal auditors recommended that, every Head of Department (HoD) must provide a written job description for all staff under his or her supervision.</p> <ul style="list-style-type: none"> • Status of Implementation <p>Partially Implemented.</p> <ul style="list-style-type: none"> • Action Taken to implement Recommendation <p>All Heads of Departments have been requested to provide job descriptions for all existing staff.</p> <p>Staff Documents Missing from Their Files</p> <ul style="list-style-type: none"> • Recommendation <p>The internal auditors recommended that, the Head of DHROD should ensure that all staff files are regularly updated.</p> <ul style="list-style-type: none"> • Status of Implementation <p>Implemented.</p> <p>Documents in Files Not Serially Numbered</p> <ul style="list-style-type: none"> • Recommendation <p>The Internal Auditors recommended that, the Directorate of Human Resource and Organizational Development Directorate (DHROD) staff should be given adequate training on filing and the importance of filing to improve their skills.</p>	<p>Head, DHROD /Registrar</p> <p>Registrar</p>
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	<ul style="list-style-type: none"> • Status of Implementation <p>Work-in-Progress.</p> <ul style="list-style-type: none"> • Action Taken to Implement Recommendation <p>The Acting Director informed members that, the serial numbering has commenced, and it will continue.</p> <p>4.1.9 No Approved Annual Training Plan for the University</p> <ul style="list-style-type: none"> • Recommendations <p>The Internal Auditors recommended the following:</p> <ol style="list-style-type: none"> 1. The Training and Development (T&D) Unit should issue an annual template to solicit training needs of each function and consolidate these into an annual plan. 2. Skills building, training and development programmes should be identified as well as institutions offering them, their respective costs, the category of staff that could attend each, etc. should be checked annually and added to the plan. 3. The Annual plan should be circulated to the various functions of the University at the commencement of each year. 4. The training needs should be developed at the time the budget is being prepared. <ul style="list-style-type: none"> • Status of Implementation <p>Partially Implemented.</p> <ul style="list-style-type: none"> • Action Taken to Implement Recommendations <p>The Acting Director mentioned that, the T&D Unit was able to organize training for staff. He also added that, the T&D Unit have started receiving data on staff annual training needs from various Directorates, Schools and Faculties.</p> <p>Comments</p>	<p>Head, DHROD /Registrar</p>
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	<p>A member commented that, the timings for the staff annual training needs was not appropriate. She indicated that, the first quarter was almost ending and the training needs was not yet completed. She therefore recommended that, going forward, the training needs should be done before the year ends for the first quarter training to be rolled out.</p> <p>Existing Data in HR System is Yet to be Updated</p> <p>4.1.9</p> <ul style="list-style-type: none"> • Recommendations <p>The internal auditors recommended that, HR Planning and Research Unit should double their efforts with the ICT Directorate to perfect the system and feed it with the relevant data for effective use. They explained that, digitalising staff data/files in a software helps save physical space in the office than dealing with hard copy files.</p> <ul style="list-style-type: none"> • Status of Implementation <p>Partially Implemented.</p> <ul style="list-style-type: none"> • Action Taken to Implement Recommendations <p>The Acting Director informed members that, the updating was on-going and nearing completion.</p> <p>No Price List for the Campus Procurement Unit</p> <p>4.1.10</p> <ul style="list-style-type: none"> • Recommendations <p>The internal auditors 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.</p> <ul style="list-style-type: none"> • Status of Implementation <p>Implemented.</p>	<p>Head, DHROD /Registrar</p>
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<p>4.1.11</p>	<ul style="list-style-type: none"> • Action Taken to Implement Recommendations <p>The Acting Director informed members that, the Procurement Directorate has compiled a price list for the University.</p> <p>No Vehicle Maintenance Schedule</p> <ul style="list-style-type: none"> • Recommendations <p>The internal auditors recommended that, the University should task the Transport Section to come out with the maintenance schedule for all vehicles and report on its quarterly.</p> <ul style="list-style-type: none"> • Status of Implementation <p>Partially Implemented.</p> <ul style="list-style-type: none"> • Action Taken to Implement Recommendation <p>The Acting Director informed members that, the training had been provided for the drivers but they are yet to implement the vehicle maintenance schedule.</p>	<p>Registrar</p>
<p>4.2</p>	<p>Failure To Recover Salary – GH¢5,720.08</p> <ul style="list-style-type: none"> • Recommendation <p>4.2.1 Management was advised to strictly adhere to the Conditions of Service and take steps to recover the one-month salary of GH¢5,720.08 from the former officers.</p> <ul style="list-style-type: none"> • Status of Implementation <p>Partially Implemented</p> <ul style="list-style-type: none"> • Action Taken to Implement Recommendation <p>Letters have been written to former staff requesting that they pay the amounts stated against their names. Failure to take action would attract legal action.</p>	
<p>STATUS OF IMPLEMENTATION OF RECOMMENDATIONS CONTAINED IN EXTERNAL AUDIT REPORTS</p>		

	<p>BUSINESS OF THE DAY (B.O.D)</p> <p>FIRST QUARTER 2023 AUDIT REPORT-STORES AUDIT</p> <p>The Acting Director of Internal Audit presented the first quarter audit report for the year 2023 which was the Stores audit.</p> <p>According to the Acting Director, the internal auditors undertook the following processes during the Stores audit:</p> <ol style="list-style-type: none"> 1. An examination of relevant policy documents on stores 2. Interviewing of responsible officers and; 3. Observation of the operational procedures. <p>The audit findings were discussed with stakeholders and incorporated their responses in the report as mandated.</p> <p>Expired Cartridges and Car Tyres; and Evaporated Thinner – Ghc38,530.35</p> <ul style="list-style-type: none"> • Recommendations <p>The internal auditors recommended the following:</p> <ol style="list-style-type: none"> 1. The expired items should properly be disposed off. 2. A proper needs assessment plan should be prepared to ensure that only items needed for immediate use are procured. <ul style="list-style-type: none"> • Management Response <p>The car tyres and cartridges were procured over ten years ago. The cars, printers and photocopiers for which these items were meant had been auctioned, hence the cause of the expired goods. A Board of Survey has been instructed to dispose off the items. Currently, Management has instituted just-in-time purchases of goods to avoid wastage.</p> <p>Comments</p>	<p>Head, DHROD</p>
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The Audit Committee agreed with the recommendations made by the internal auditors and advised that, Management must ensure that a Board of Survey be instructed to dispose off the unwanted items.

No Daily Issue Stores

- **Recommendations**

1. All store items should be received in stores, not at the site.
2. Management must insist on no daily issue stores.
3. A tricycle could be bought by the University for the distribution of items issued from stores. It should be managed by the Stores Department.
4. The Stores Section could also be assigned labourers to help in their distributions.

5.1.2

- **Management Response**

The materials were being sent directly to the site where the construction works were going on, the Store's Section was making efforts to stop this practice as it normally forces Management to make bulk issues.

Comments

The Audit Committee advised that, the University should buy a tricycle which would be used for the distribution of items as recommended by the internal auditors.

Continuous Purchase of Items Already in University Stores

- **Recommendations**

1. The user department should seek clearance from Stores to ascertain the existence or otherwise of items before requesting the procurement of the items needed for use in the department.

<p>5.1.3</p> <p>5.1.4</p>	<p>2. The purchase request form should be redesigned to include a column for the Head of Store’s confirmation of availability/non-availability of items in stores.</p> <ul style="list-style-type: none">• Management Response <p>Management has noted the abnormality and will redesign the purchase of goods form to include the Head of Stores confirmation of availability or non-availability of items before approval and purchases are done.</p> <p>Comments</p> <p>The Audit Committee accepted Management response that, it will redesign the purchase of goods form to include the Head of Stores confirmation of availability or non-availability of items before approval and purchases are done.</p> <p>Abandoned Furniture</p> <ul style="list-style-type: none">• Recommendation <p>The internal auditors recommended that, the Store Keeper should undertake a regular review of stock and reports to the relevant officer about the presence of items in stock.</p> <ul style="list-style-type: none">• Management Response <p>The set of furniture was procured over twenty years ago. Management has instructed the Board of Survey to dispose off the items immediately.</p> <p>Comments</p> <p>The Audit Committee agreed with Management response that, a Board of Survey should dispose off the said furniture immediately and that, the Estate Department should always be informed about abandoned furniture.</p>	
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<p>5.1.5</p> <p>5.1.6</p>	<p>Non-Labeling of Assets</p> <ul style="list-style-type: none"> • Recommendations <ol style="list-style-type: none"> 1. All fixed assets purchased should be appropriately labelled before they are issued. 2. Items with warranty should be labelled by Stores in consultation with the Estates Department so that, the embossment on the assets done later after the period of warranty. 3. Management should ensure that there is effective communication among the Stores, Estate and Fixed Assets Coordinating Units. <ul style="list-style-type: none"> • Management Response <p>Noted for immediate compliance. Henceforth assets will be labelled before they are issued to the user department.</p> <p>Comments</p> <p>The Audit Committee noted that, assets labelling is very important especially with reference to the Assets register. The Committee therefore entreated Management to ensure that items that had not been labelled should be done immediately.</p> <p>No Goods Inspection Certificate Completed for Examination Materials Procured-GHS 60,043.80</p> <ul style="list-style-type: none"> • Recommendation <p>The internal auditors recommended that, inspection team should sign the inspection certificates at all times to complete the process.</p> <ul style="list-style-type: none"> • Management Response <p>Noted for compliance.</p>	
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<p>5.1.7</p>	<p>Comments</p> <p>The Audit Committee admonished that inspection team should sign the inspection certificates at all times.</p> <p>Unsafe Store Structure</p> <ul style="list-style-type: none"> • Recommendation <p>Management should take steps to ensure the timely relocation of the stores as indicated in the response.</p> <ul style="list-style-type: none"> • Management Response <p>There is a drawing for a new store to be built. Construction of the building may commence before the end of year 2023.</p> <p>Comments</p> <p>The Audit Committee noted the response from Management that construction of a new Store Building may commence before the end of year 2023.</p> <p>Unkempt Entrance of The University’s Central Stores</p> <ul style="list-style-type: none"> • Recommendations <ol style="list-style-type: none"> 1. The Internal auditors recommended the immediate clearing of the waste materials kept at the entrance of the Central stores to prevent any hazard and/or accident. 2. The University should provide a designated place for the storage of unserviceable items or disposed off them as soon as they are declared unserviceable. 3. The Estate Department should properly communicate to offices on the procedure of returning items to the Stores. The Estates Department should institute periodic and regular monitoring of items issued to them. <ul style="list-style-type: none"> • Management Response <ol style="list-style-type: none"> 1. A circular will be issued to staff to immediately stop dumping unserviceable items at the entrance of the stores. 	
<p>5.1.8</p>		

2. Management will task the Head of Estate to put in measures to periodically go around the offices to collect unserviceable items.

Comments

The Audit Committee urged Management to act quickly on their responses.

ANY OTHER BUSINESS (A.O.B)

Issue of Unearned Salaries

6.0 A member of the Committee raised concern about the issue of unearned salaries that has been taking Management a longer time to resolve. She therefore urged
6.1 Management to help recover the monies.

Director of Internal Audit Interviews

6.2 The Chairman informed the Registrar that, he received a letter from him concerning the interviews to be conducted for the position of the Director of Internal Audit of the University. He also added that, he had a discussion with the Director-General of the Internal Audit Agency (IAA) and he told him that he received a letter on the same subject. According to the Chairman, the content of the letter was not in line with Regulation 220 of the Public Financial Management (PFM) Regulation 2019, L.I. 2378. The letter was only notifying the agency and not inviting them to be part of the interviewing process. The Chairman therefore asked the Registrar to rewrite the letters.

Vice-Chancellor

6.2 The Vice-Chancellor thanked the Audit Committee for their wonderful ideas and contributions during meetings. He also urged the Acting Director of Internal Audit to support Management in handling outstanding issues.

Registrar

6.3	<p>The Registrar thanked the Audit Committee for their support and always drawing Management’s attention to outstanding issues. He assured the Committee that, Management would try and work on the issues and get them resolved.</p>	
6.4	<p>Acting Director of Internal Audit</p> <p>The Acting Director of Internal Audit informed members that, the Committee would be submitting the 2022 Audit Committee’s Annual Report to the Minister of Education on or before Friday, June 30, 2023.</p>	
	<p>CHAIRMAN’S CLOSING REMARKS</p>	
7.0	<p>The Chairman thanked the Vice-Chancellor for regularly making time for the Committee’s meetings and thanked the other members of the Committee as well. He urged Management to continue to implement the Committee’s recommendations.</p>	
	<p>CLOSING</p>	
8.0	<p>In the absence of further deliberations, Mr. Abdulai Mohammed moved for the closure of the meeting and seconded by Ms. Clara Mama Asigri. A closing prayer was said by Mr. Abdulai Mohammed.</p> <p>The meeting closed at 12:30 pm.</p>	



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



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