

**UNIVERSITY FOR DEVELOPMENT STUDIES (UDS)  
MINUTES OF THE 10<sup>TH</sup> AUDIT COMMITTEE (AC) MEETING  
HELD IN THE COUNCIL CHAMBER & VIA ZOOM  
ON TUESDAY, NOVEMBER 23, 2021**

**ATTENDANCE**

**Members Present**

- |                                     |   |                         |
|-------------------------------------|---|-------------------------|
| 1. Mr. Richard Ntim                 | - | Chairman                |
| 2. Prof. Gabriel A. Teye            | - | Member/Rep. Mgt.        |
| 3. Mr. Nurudeen Issah Abubakar      | - | Member/Rep. Mgt.        |
| 4. Mrs. Paulina A. Akolgo-Ayugane   | - | Member/Rep. ICAG        |
| 5. Mr. Ransford Agyei               | - | Member/Rep. IAA         |
| 6. Dr. Mrs. Sanatu Mustapha Alidu   | - | Member/Rep. UDS Council |
| 7. Rev. Dr. Mrs. Grace Sintim Adasi | - | Member/Rep. UDS Council |

**In Attendance**

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

NO	DISCUSSIONS	ACTION
<b>1.0</b>	<p><b>OPENING</b></p> <p>The meeting started at 1.15 pm with an opening prayer by Mr. John A. Azure.</p> <p>The Chairman welcomed members and reminded all that, the tenure of the external members representing the Internal Audit Agency (IAA) and the Institute of Chartered Accountants Ghana (ICAG) on the Committee was to end by December 31, 2021. He however indicated that new members would be appointed to the Committee.</p> <p>The Secretary, following on the Chairman's welcome address introduced the newly appointed Registrar of the University, and the Representatives of the Governing Council as new members of the Audit Committee.</p>	

They are;

Mr. Nurudeen Issah Abubakar	-	Registrar	-	Member
Dr. Mrs. Sanatu Mustapha Alidu	-	UDS Council	-	Member
Rev. Dr. Mrs. Grace Sintim Adasi	-	UDS Council	-	Member

### **1.1.0 Swearing in of New Members**

The swearing in of new members to the Committee as captured on the agenda could not take place because the tenure of the external members of the Committee was to end in December, 2021. As a result, the Chairman suggested that, the swearing in of the newly nominated members of the Committee should be put on hold till members from the IAA and ICAG were nominated for them to be sworn in at the same time. Besides, the meeting agreed that a new Chairman would then have been appointed.

The Committee therefore agreed with the suggestion to defer the swearing in session and consequently welcomed the participation of the Registrar and the Governing Council Representatives to the meeting. The Committee proceeded that, the new members and those to be nominated by the IAA and ICAG should be sworn in by the Chairman of the Governing Council of the University rather than the Chairman of the Committee.

## **2.0 CONFIRMATION OF THE MINUTES OF THE MEETING THAT WAS HELD ON TUESDAY, APRIL 27, 2021**

The minutes of the meeting that was held on Tuesday, April 27, 2021, were read and the motion for its acceptance was moved by Mrs. Paulina A. Akolgo-Ayugane and seconded by Mr. Ransford Agyei subject to the following corrections.

1. Page 2, item 3.1.1 paragraph 1, line 2...template on the payment...was corrected to...template for the payment.
2. Page 5, item 4.1.0, paragraph 1, line 1...the Audit Committee...was corrected to...the Report. Also, paragraph 2, line 3...with relevance to planning...was corrected to...The Report also dwelled on. Again, paragraph 3, line 2...budget circle...was corrected to...budget cycle.

3. Page 7, under comments, paragraph 1, line 7...was corrected to...review the annual report on the status of implementation. Also, paragraph 2, line 3...Auditor General...was corrected to...Internal Audit Agency (IAA). Again, paragraph 3, line 1...Committee directed...was corrected to...Committee indicated.
4. Page 8, paragraph 1, line 3...that could not happen...was corrected to...that did not happen. Also, paragraph 4, line 2...PMC...was corrected to...PMF.
5. Page 10, paragraph 3, line 1...distance...was corrected to...distancing, while on line 5...could...was corrected to...should.
6. Page 14, item 5.0, paragraph 1, line 4...intern...was corrected to...in turn

### **3.0 MATTERS ARISING**

#### **3.1.0 DIRECTOR OF INTERNAL AUDIT**

##### **3.1.1 Withholding Tax**

The Director of Internal Audit reported that, the payments on withholding tax were still not being paid within the stipulated period. The Director of Finance however disagreed with the observation and proceeded to explain that, payments on withheld taxes were made on time in most cases with the exception of a few instances due to cash flow challenges.

The Committee asked whether there were penalties on delayed payments of withholding taxes to which the Director of Finance explained that, there had not been penalties and tax audit since 2020. The Committee subsequently recommended that payments of withholding tax should be improved.

### 3.1.2 Fourth Quarter Audit Report for 2020 on Systems of Budgeting and Budgetary Controls

The Director of Internal Audit reported that, the review of the fourth quarter audit report for 2020 on the systems of budgeting and budgetary controls was always a challenge, especially in getting the audit clients to respond to comments from the audit findings. He explained that, the Internal Audit Directorate with the support of the Vice-Chancellor in July, 2021 wrote to the audit client to respond to the observations. He stated that the intervention yielded positive results.

According to the Director of Internal Audit, the second quarter report on the systems of budgeting and budgetary controls was submitted in October, 2021 instead of July, 2021. The Director however stated that, the Internal Audit Directorate was yet to discuss the third quarter audit report with the client.

Dir. Int.  
Auditor

The Audit Committee tasked the Vice-Chancellor to write cautioning the Deans and Directors about the repercussions of delays in providing information to audit findings. The Committee therefore directed that the quarterly reports should be submitted to the Internal Audit Agency before the end of the fourth quarter.

Management

Dir. Int.  
Auditor

According to the Vice-Chancellor, the inability of the Audit Committee to meet within stipulated periods resulted in some of the challenges in the review of the fourth quarter audit report. He suggested that regular meetings of the Audit Committee were vital to the process of submitting the report to the IAA. He added that the response also depended on the readiness of the Internal Audit Director.

The Committee rejected the excuse of the delays in submitting the fourth quarter report on systems of budgeting and budgetary controls. The Committee was therefore of the view that, failure to meet the deadline on the submission of the report should not necessarily be attributed to delay in the Audit Committee meeting.

The above notwithstanding, the Audit Committee proposed that the Committee's meetings of three times (3) in a quarter should be changed to four (4) times a year as planned in the University's annual calendar.

It was therefore decided that the Committee should be able to meet to discuss reports even when other reports were not ready. The Committee therefore recommended that, the Clients who failed to respond to observations from the reports should be sanctioned.

In addition, the Committee directed that, clients who did not meet the deadline for the submission of future reports should be sanctioned. The Committee also cautioned that, the actions of the University in respect of not forwarding reports to the IAA had serious implications not only on the integrity of the University but also tarnished the image of the Audit Committee.

In view of the above, the Committee indicated that it did not expect the name of the University to be mentioned by the Internal Audit Agency as one of the institutions that had not submitted its report as required by law.

### **3.1.3 Timelines on Implementation of Audit Recommendations**

The Director of Internal Audit reported that timelines were issued to audit staff at the Campuses on the implementation of audit recommendations. He added that, Deans and Heads of Departments who failed to respond to audit or Management issues would be invited to the Audit Committee to answer questions. The Committee therefore tasked Management to write to all the Deans and Heads of Departments about the Committee's decision for all audit observations to be responded to within a week.

Management

### **3.1.4 Quarterly Reports**

The Director of Internal Audit informed the Audit Committee that the first quarter report of 2021 was prepared and submitted to the IAA. He also stated that quarterly reports were also forwarded to the Auditor General.

### **3.1.5 UDS Accra Guest House (UDSAGH)**

The Director of Internal Audit reported that, the audit report of the UDS Accra Guest House (UDSAGH) was submitted to the Board and that the implementation status was also available.

### **3.1.6 COVID-19 Audit Report**

The Director of Internal Audit reported to the Committee that, the COVID-19 audit report was submitted to the COVID-19 Committee. He explained that the Registrar following the commissioning of the report came up with a circular on the adherence of the COVID-19 protocols for the attention of staff and visitors. He added that flyers were also produced.

The Chairman of the Committee informed the meeting that, the government had planned to carry out an audit of COVID-19 procurements as a measure to account for all expenses on the pandemic. He explained that the audit was intended to prevent abuses in COVID-19 procurement processes.

In the case of the University, Management stated that no expenditure was specifically itemized as COVID-19 procurements. The Audit Committee based on that advised Management to indicate that, there were no items that were specifically procured on COVID-19.

### **3.2.0 MANAGEMENT**

The Vice-Chancellor reported that, the Enterprise Risk Management Policy was approved by the Governing Council. The Business Continuity Plan was reported to be in a draft form and yet to be reviewed before it was submitted to the Governing Council. He added that, the University was also considering the revision of the Strategic Plan.

#### **3.2.1 Sports Policy**

Management reported that, the Sports policy of the University was in place after it was approved by the Governing Council.

#### **3.2.2 Nyankpala Campus Roads**

The Vice-Chancellor reported that work on the Nyankpala Campus roads were ongoing and indicated that, bitumen work had started. He expressed the hope that it would be completed before the end of the year.

Management

**4.0****BUSINESS OF THE DAY****4.1.0 Second Quarter Academic and Accreditation Audit**

The Director of Internal Audit reported that the Directorate audited academic programmes and the accreditation status of the programmes run by the University. According to the Director, preliminary observations indicated that most of the programmes run by the university were either not accredited or the accreditations had expired.

He explained that documents available to the Directorate from the Schools and Faculties at the Tamale Campus showed that, out of the fifty-seven (57) programmes offered at the Campus, twenty-two (22) had active accreditation as at the time of the review. He stated that a total of thirty (30) programmes were not accredited and that, five (5) out of the total number were newly mounted programmes.

**Comments**

Management in response disagreed with the observations of the audit and expressed its indignation about the implications that such a misleading report could have on the credibility and image of the University. Management proceeded to explain that all programmes of the University were fully accredited. Management however, added that, programmes whose accreditation had expired had to re-apply for reaccreditation. Hence, programmes that had applied for reaccreditation could not be considered as not being accredited.

Management stated that the University had developed several new programmes that were at various stages of the accreditation process. Such new programmes, according to Management could commence admitting students only upon receipt of approval. Management further explained that, there were differences in the accreditation processes and that, to interpret programmes that were at various stages of reaccreditation as not being accredited was incorrect.

Management also pointed out that such misrepresentation could negatively impact on the University. The Director of Internal Audit was therefore advised to withdraw the report and consult broadly for the data on the accreditation status of programmes run by the University. He was therefore tasked to consult with the Registrar and the Director of DAPQA as well as the Deans on the status of accreditation of all programmes run by the University.

#### **4.2.0 Remarks by Committee**

The Committee's position on the programme accreditation audit was that, the Director of Internal Audit should not issue the report but get the relevant information should be updated. and that relevant in subsequent to the response from Management on the audit, advised the Director of Internal Audit to consult further for accurate information on the accreditation status of programmes. The Committee also entreated Management to assist the Director with data to audit the programmes run by the University.

The Audit Committee in addition recommended that, the Vice-Chancellor should invite the Deans and Heads of Departments to discuss the true state of affairs of the programmes that were accredited.

Besides, the Committee suggested that, the Director of Internal Audit should bring out the responses of the persons who were interviewed to authenticate the responses. It was again suggested that, the Director of Internal Audit should conduct due diligence to limit the damage that such misrepresentation would have on the University's reputation and to also prevent lawsuits against the University.

The Audit Committee therefore advised that, a team or Committee should be constituted to establish the accuracy of the audit on the accreditation of programmes for the right information to be gotten.

The Committee also noted from the presentation that, information about the accreditation status of programmes at the Schools and Faculties were not readily available for succeeding Deans and Heads at the Schools and Faculties.



In view of that, the Committee recommended that a succession plan of information on the programmes run at the Schools or Faculties should be well documented and made available to newly appointed Deans.

Management in response to the recommendations from the Committee explained that, DAPQA Coordinators at the Faculties would be tasked to regularly update Management on the status of accreditation of programmes. On account of that, Management assured the Audit Committee that, the response on the actions taken would be submitted to the Committee.

The Audit Committee therefore tasked Management to ensure that all programmes and their accreditation status were constantly updated. The Committee also recommended the formation of a committee to be responsible for new programmes and to also deal with accreditation of programmes.

The Audit Committee having agreed that the issue of programme accreditation was very critical cautioned that, information about the audit should be handled diligently so as not to undermine the reputation of the University.

#### **4.3.0 Teaching Load**

The Director of Internal Audit reported that, an audit on the teaching load of staff was carried out by the Internal Audit Directorate. He stated that, the Tamale Campus audit observed that some of the lecturers were taking less than the minimum credit load while others had more workloads from regular teaching credit hours.

According to the Director of Internal Audit, one hundred and eleven (111) courses were assigned under the minimum required credit hours of nine (9). Similarly, he stated that, twenty-three (23) courses were noted to have attained exactly the minimum required credit of nine. In all, the report recommended that, attention should be paid to the allocation of courses to teaching staff.

**Comments**

Management in response to the workload of teaching staff and the need for fair allocation of the credit hours stated that, the observations would be crossed checked for confirmation on the credit hours per staff. Management therefore assured the Committee that action would be taken to address the challenges on the teaching load. Management consequently indicated that action would be taken by December 10, 2021.

**4.4.0 Implementation of Second Quarter Audit Report**

The Director of Internal Audit reported that, the second quarter audit report was sent and an exit meeting was held. He explained that, the recommendation of assigning an Auditor to the Accra Office and Guest House was implemented. According to the Director of Internal Audit over 90% of the recommendations of the report were implemented.

The Director of Internal Audit requested for the creation of a Business Continuity plan of the University to be considered alongside the Strategic Plan.

**Comments**

Management did not hide its concerns over the way the Director of Internal Audit sprung up documents on audit observations at the Committees meetings without given prior notice for Management's responses. The audit on accreditation of programmes was cited as one where the Director of Audit failed to give prior notice to Management before coming up with its audit observations.

The Committee as a result recommended that, the Director of Internal Audit should endeavour to hold regular briefing on various events with the Vice-Chancellor and Management. According to the Committee, the ultimate responsibility of the actions and inactions of the operation of the University rested on the Vice-Chancellor.

The Audit Committee therefore recommended that, the Director of Audit should have regular interactions with the Vice-Chancellor and ensure he was briefed on issues before they were made public.

The Committee further advised Management to ensure that its responses to all audit observations were clearly captured. In the same way, the Committee suggested that responses to audit observations should be submitted timely.

The Committee therefore tasked Management and the Director of Internal Audit to ensure that, accurate responses were captured in respect of the accreditation of programmes.

#### **4.5.0 UDS Accra Guest House Audit (UDSAGH)**

The Director of Internal Audit reported that, the audit report on the UDS Accra Guest House for the year, 2020 was submitted to the Board of the UDSAGH. He stated that the audit was to review the Trial Balance, and Bank Reconciliation Statement of the operations of the facility for the period January 1, 2020 to December 31, 2020.

#### **4.6.0 Findings**

According to the Director of Audit, the audit revealed that some transactions were recorded with different headings and while other transactions were improperly recorded in the trial balance. He explained that, the audit also noted that, creditors balances were understated and that, the payments of daily cash that were received were delayed.

#### **4.7.0 Recommendations**

The Director of Internal Audit, subsequent to the findings from the audit of the UDSAGH recommended that, the Accounts Officer should ensure that transactions were properly recorded and classified under appropriate headings. It was also recommended that transactions should be properly recorded in the trial balance and that daily cash received should be banked within 24 hours.

#### **4.8.0 Actions**

The Director of Internal Audit reported that, actions were taken on most of the recommendations with a few outstanding. He stated that the tax rate in the accounting system that was not up to date and giving inaccurate figures was still awaiting action.

Dir. Int.  
Audit

<p>According to the Director of Audit, the recommendation for the Finance Officer and staff dealing with the accounting system to be trained on the accounting software and systems was equally pending implementation.</p>	<p>Dir. Int. Audit</p>
<p>In addition, the suggestions that the Guest House should settle all its indebtedness to avoid possible legal action against the facility and to prevent it from being blacklisted was yet to be applied.</p>	<p>Dir. Int. Audit</p>
<p><b>4.9.0 Hostels and Per Diem Audit</b></p>	
<p><b>4.10.0 Hostels</b></p>	
<p>The Director of Internal Audit reported that, the audit on the hostels of the University was carried out. He indicated that, the six hostels of the University had a total bed capacity of 926 with a revenue potential of GHS792,800.00 and registered a shortfall of GHS108,700.00. The Director however explained that, the combine revenue from the Hostels was GHS684,100.00 which he added was paid into the bank.</p>	
<p>He attributed the shortfall in revenue to the fact that 46 sportsmen and women who were granted sports scholarships did not pay hostel fees. He also stated that, 31 beds at the Tamale Teaching Hospital (TTH) Hostel were not occupied, while the revenue from three vacant rooms could not be recouped.</p>	<p>Dir. Int. Audit</p>
<p><b>4.11.0 Recommendations</b></p>	
<p>The Director of Audit informed the Committee that, the audit on the hostels made recommendations that would improve the operations of the Hostels and also generate additional revenue for the University. He indicated for instance that, the recommendation for the operationalization of the promulgated Sports Policy of the University would clarify the conditions of students on the sports scholarship.</p>	
<p>The Director added that, the Hall Tutors were advised to collect all outstanding payments from students. He stated that, the report recommended an upward review of the hostel rates and to also enhance service delivery, especially maintaining hygienic conditions.</p>	

#### **4.12.0 Per Diems**

The Director of Internal Audit reported that, the audit on the per diem policy of twelve (12) nights allowance per quarter for each traveling staff was carried out. He explained that, the policy had generally been adhered to for the period covering January, 2021 through to June, 2021.

According to the Director of Internal Audit, traveling staff were allowed to take full night per diem up to twelve nights (12) in a quarter. He however indicated that, the policy specified that additional nights on travels within the same quarter were to be treated as half the rate that applied or as abated.

The Director therefore indicated that the policy on per diem was generally being adhered to. That notwithstanding, the Director of Internal Audit stated that, the audit had recommended monitoring on the adherence of the policy should be intensified.

### **5.0 ANY OTHER BUSINESS (A. O. B)**

#### **5.1.0 Appreciation**

Mr. Ransford Agyei thanked Management and the Director of Internal Audit for the cordial working relationship that characterized the tenure of the Committee. He added that, working with the members of Committee over the years to contribute to prudent financial management of the University was a cherished period. He assured the Committee that, they would be available to assist in any capacity as their expertise may be required by the University. He concluded by thanking the University on behalf of the external members for the opportunity to serve.

The Vice-Chancellor also thanked the members of the Committee for their oversight responsibilities and recommendations that had contributed to enriching financial and policy accountability in the operations of the University.

<p><b>6.0</b></p>	<p><b>CHAIRMAN’S CLOSING REMARKS</b></p> <p>The Chairman reminded members that, the Committee was inaugurated on Friday, December 15, 2017 and that its term would expire at the end of December, 2021. He stated that, the Committee was as a result required to submit its handing over report and the annual report for 2021. He therefore called on the Director of Internal Audit and the Secretary of the Committee to compile the annual reports and handing over notes.</p> <p>The Chairman also tasked the Secretary to submit all the minutes of the meetings over the period to be signed off.</p> <p>The Chairman informed the meeting that, the last meeting of the Committee would be held face to face instead of video conference.</p> <p>He called on Management and the Director of Internal Audit to ensure that all responses to audit observations were ready before the last meeting.</p> <p>The Chairman then assured the meeting of his and other external members availability to come and share their experiences with the University whenever needed. He expressed his joy working with UDS and assured the Committee and members that the bond established would forever be cherished.</p> <p>The last meeting of the Committee for the fourth quarter was agreed to be held on Wednesday, December 22, 2021.</p>	<p>Dir. Int. Audit/Sec.</p> <p>Secretary</p>
<p><b>7.0</b></p>	<p><b>CLOSING</b></p> <p>The motion for the adjournment of the meeting was moved and seconded by Mr. Ransford Agyei and Mrs. Paulina A. Akolgo-Ayugane respectively.</p> <p>The closing prayer was said by Rev. Dr. Mrs. Grace Sintim Adasi.</p> <p>The meeting closed at 5:19 pm.</p>	



Mr. Richard Ntim  
**(Audit Committee Chairman)**



Mr. Rashid Yakubu  
**(Audit Committee Secretary)**