

**UNIVERSITY FOR DEVELOPMENT STUDIES (UDS)  
MINUTES OF 19<sup>TH</sup> AUDIT COMMITTEE (AC) MEETING  
HELD IN THE COUNCIL CHAMBER  
THURSDAY, OCTOBER 26, 2023**

**ATTENDANCE**

**Members present**

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

**Co-opted Members**

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

**In Attendance**

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

NO	DISCUSSIONS	ACTION
1.0	<p><b>OPENING</b></p> <p>The Chairman called the meeting to order at 10:01 am with an opening prayer by Ms. Clara Mama Asigri.</p>	
2.0	<p><b>WELCOME</b></p> <p>The Chairman welcomed members to the 19<sup>th</sup> Audit Committee meeting by acknowledging the University Management for their continuous attendance at Audit Committee meetings.</p> <p>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 and it was seconded by Ms. Clara Mama Asigri.</p>	

**2.1 APPOINTMENT AS DIRECTOR OF INTERNAL AUDIT**

The Registrar informed the meeting that, Mr. Abudulai Abubakari has been appointed as the Director of the Internal Audit Directorate of the University since September 1, 2023.

**3.0 CONFIRMATION OF THE MINUTES OF THE MEETING HELD ON THURSDAY, JULY 27, 2023**

The minutes of the meeting held on Thursday, July 27, 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 4, item 4.1.3, line 5...transfer same to the University’s Bank of Ghana account...was corrected to...transfer to the Suspense account of the Controller and Accountants General’s Department.
- 2. Page 6, item 4.1.7, under Comment, line 1... to put pressure on the Head of HR Planning...was corrected to... to ensure that the Head of HR Planning...
- 3. Page 7, item 4.2.1, bullet 2...In Process...was corrected to...On-going
- 4. Page 8, item 4.3, line 2...first quarter 2023 of the Internal Audit reports...was corrected to...first quarter 2023 Internal Audit reports...

**4.0 MATTERS ARISING/STATUS OF IMPLEMENTATION OF RECOMMENDATIONS OF PREVIOUS AUDIT REPORTS**

The Director of Internal Audit presented the status of implementation of recommendations of previous audit reports to the Committee. Below are summaries of key findings:

4.1	<b>Findings</b>	
4.1.1	<p><b>No Evidence of Four (4) Staff Returning to Post After Study Leave Expiry</b></p> <ul style="list-style-type: none"> <li><b>Recommendations</b></li> </ul> <p>The Internal Auditors advised that, the legal processes in this regard be taken to correct the anomaly.</p> <p>Section 4.25.1.2 (k) of the Human Resource Management framework for Public Sector provides that, “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 organization”.</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"> <li><b>Status of Implementation</b></li> </ul> <p>Partially Implemented.</p> <ul style="list-style-type: none"> <li><b>Action Taken to Implement Recommendations</b></li> </ul> <p>The Director of Internal Audit informed the Committee that, the Registry has sent a reminder to Mr. Michael Kpiebaareh to refund the unearned salary he took during his study leave period.</p>	Registrar
4.1.2	<p><b>Lack of Coordination of Training</b></p> <ul style="list-style-type: none"> <li><b>Recommendations</b></li> </ul> <p>The Internal Auditors recommended that, since there is a Unit designated for the training and development of staff, all Units, Sections, Departments, Directorates, etc. should always liaise with the Training and Development (T&amp;D) Unit to mentor and coordinate all programmes of training and development in the University. They also recommended that, the T&amp;D Unit should always solicit annual training needs and plans of all offices of the University and these should be consolidated into the annual consolidated training plan for each year.</p> <ul style="list-style-type: none"> <li><b>Status of Implementation</b></li> </ul> <p>Partially implemented.</p>	

- **Action Taken to implement Recommendations**

The Director of Internal Audit informed the Committee that, a reminder has been sent to Deans, Directors and Heads of Department to always, as a matter of principle, consult the T&D Unit for any training programme to be organized in the University.

Head., T&D

**4.1.3 No Approved Annual Training Plan for the University**

- **Recommendations**

The Internal Auditors recommended the following:

1. The Training and Development 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.

- **Status of Implementation**

Partially Implemented.

- **Action Taken to implement Recommendations**

The Director of Internal Audit informed the Committee that, the T&D Unit has been working to clean the data.

Head, T&D

**4.1.4 Existing Data in HR System Yet to be Updated**

- **Recommendations**

The Internal Auditors recommended that, the office of the HR Planning and Research Unit should double its 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.

- **Status of Implementation**

Partially Implemented.

- **Action Taken to Implement Recommendations**

The Director informed members that, the digitalization process is still on going.

4.1.5

#### **Unearned Salaries – GHS 59,266.33**

- **Recommendations**

The Internal Auditors recommended the following:

1. Requests for staff validations should be sent out before the 15<sup>th</sup> of every month for the Human Resource Directorate to do an effective analysis of the report before the draft payroll.
2. Management should recover the amounts from the staff involved and transfer to the suspense accounts of the Controller and Accountants General's Department.
3. The Registry should always make copies of such resignation letters to the Directorate of Human Resource and Organizational Development (DHROD) to take immediate steps to suspend the salaries of the staff concerned while the necessary steps are taken to resolve the issues.

- **Status of Implementation**

Partially Implemented.

- **Action Taken to implement Recommendations**

The Director of Internal Audit informed the Committee that, two staff paid their unearned salaries (Vida Arthur and Dr. Julies Setuagbe). The outstanding is GHS 48,026.38. He indicated that, the remaining five staff are still being pursued to refund the money.

4.1.6

#### **No Written Job Description for Staff**

- **Recommendation**

The Internal Auditors recommended that, every Head of Department (HoD) must provide a written job description for all staff under his or her supervision.

- **Status of Implementation**

Partially Implemented.

- **Action Taken to Implement Recommendation**

The Director of Internal Audit indicated that, letters have been written to all Heads of Departments to provide job descriptions for staff and notify the Registrar accordingly. Any new appointments would be given their job descriptions.

Dir. DHROD

**4.1.7 Non-Verification of Certificates After Employment**

- **Recommendation**

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.

- **Status of Implementation**

On-going.

- **Action Taken to implement Recommendation**

The Director informed members that, the process of verification has started and was on-going.

Dir. DHROD

**4.1.8 No Written Job Description for Staff**

- **Recommendation**

The Internal Auditors recommended that, every Head of Department (HoD) must provide a written job description for all staff under his or her supervision.

- **Status of Implementation**

Partially Implemented.

- **Action Taken to implement Recommendation**

The Director of Internal Audit informed the Committee that, letters have been written to all Heads of Departments to provide job descriptions for staff and notify the Registrar accordingly. Any new appointments would be given the extracted job description.

Dir. DHROD

**4.1.9 Documents in Files Not Serially Numbered**

- **Recommendation**

The Internal Auditors recommended that, the staff at the Directorate of Human Resource and Organizational Development (DHROD) should be given adequate training on filing and the importance of filing to improve their skills.

- **Status of Implementation**

Work-in-Progress.

- **Action Taken to Implement Recommendation**

The Director of Internal Audit mentioned that, the serial numbering has commenced for all new documents and files, and this would continue.

**Comment**

The Chairman suggested that, more staff should be engaged to help perform the task on time.

**4.1.10 Cash Management Irregularities: Outstanding Students' Debtors-GHS 2,267,898.09**

- **Recommendations**

The Internal Auditors recommended the following:

1. Management should use the available means to effectively and efficiently collect money due the University from debtors.
2. There should be a Sports Rewards and Awards Scheme for sports men and women which shall form part of a general University Students Scholarship Scheme.

- **Status of Implementation**

Partially Implemented.

- **Action Taken to Implement Recommendation**

The Director of Internal Audit informed the Committee that, approval has been given to expense all the amount owed by sports men and women.

**Comment**

The Committee suggested that, the sports men and women must justify their inclusion in the University sports.

Director of Finance

**4.2 STATUS OF IMPLEMENTATION OF RECOMMENDATIONS CONTAINED IN THE FIRST QUARTER 2023 INTERNAL AUDIT REPORT**

**4.2.1 Expired Cartridges and Car Tyres, and Evaporated Thinner – GHS 38,530.35**

- **Recommendations**

The Internal Auditors recommended the following:

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.

- **Status of Implementation**

Partially Implemented.

- **Action Taken to Implement Recommendations**

The Director of Internal Audit informed the Committee that, the Board of survey are in the process of boarding off the affected items.

**4.2.2 Abandoned Furniture**

- **Recommendation**

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.

Head of Stores/Director of Finance



- **Status of Implementation**

Partially Implemented.

- **Action Taken to Implement Recommendation**

The Director of Internal Audit indicated that, the Board of survey are in the process of boarding off the affected items.

**Comment**

The Registrar noted that, he had a meeting with the Board of Survey and they told him that, due to the rains they could not board off the items but as the rains has ended, they would board off the affected items.

**4.2.3 Non-Labeling of Assets**

- **Recommendations**

The Internal Auditors recommended the following:

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.

- **Status of Implementation**

Partially Implemented.

- **Action Taken to Implement Recommendations**

The Director informed the Committee that, the Stores Department has liaised with the Estates Department and Fixed Assets Co-ordinating Unit for labelling of all assets before they are issued.

**4.2.4 Unsafe Store Structure**

- **Recommendation**

The Internal Auditors recommended that, Management should take steps to ensure the timely relocation of the stores as indicated in the response.

- **Status of Implementation**

Partially Implemented.

- **Action Taken to Implement Recommendations**

The Director informed the Committee that, there was a drawing for a new Store to be built. Construction of the building may commence before the 2023-year ends.

Head of Estates and Head of Fixed Assets Unit

**4.3 STATUS OF IMPLEMENTATION OF RECOMMENDATIONS CONTAINED IN THE SECOND QUARTER 2023 INTERNAL AUDIT REPORT (ACADEMIC AFFAIRS DIRECTORATE)**

**4.3.1 None Availability of Written Internal Policy**

- **Recommendation**

The Internal Auditors recommended that, Management should develop a policy guide or regulation to regulate the work of the Academic Affairs Directorate.

- **Status of Implementation**

Partially Implemented.

- **Remarks**

The Director of Internal Audit informed the Committee that, a Committee has been constituted to develop policy guidelines.

**4.3.2 No Written nor Documented Job Schedules**

- **Recommendation**

The Internal Auditors recommended that, the Director of Academic Affairs should provide written job description for all staff under his supervision. Copies of such should be given to the Human Resource Directorate for filing in staff personal files.

- **Status of Implementation**

Partially Implemented.

- **Remarks**

The Director of Internal Audit informed the Committee that, the Director of Academic Affairs has started developing job schedules for staff of the Directorate.

**4.3.3 Processing of Students' Transcripts and Letters Based on Bank Pay-in-Slip Without Confirmations**

- **Recommendations**

The Internal Auditors recommended the following:

1. A system be put in place to always verify payments before serving students. The system could be linked to the Accounts Receivable Office of the University such that, students do not get services if they have pending bills to clear from and keep receipts in the student's file.
2. There should be a confirmation that payments for graduation, transcripts, and other letters actually hit the coffers of the University before proceeding to serve them.
3. A mobile money payment system could be activated to ensure prompt alerts and confirmations.
4. There can be a bank alert system where the officer in charge would be notified of every payment. This would enable the schedule officer to pull the details of the student and start processing the document requested even before the student returns from the bank.

- **Status of Implementation**

Implemented.

- **Remarks**

The Director of Internal Audit informed the Committee that, schedule officers could now confirm payments online through the online request for transcripts.

**4.3.4 Bank Pay-in-Slips from Students not Filed**

- **Recommendations**

The Internal Auditors recommended that, bank pay-in-slips be collected from students and filed in their files when services are rendered to them. They also recommended that, there should be

a note book in the Student Affairs Section where records of daily issue and signatures of recipients as well as the amount paid are recorded.

- **Status of Implementation**

Implemented

- **Remarks**

The Director of Internal Audit informed the Committee that, bank pay-in-slips are now filed.

#### 4.3.5 **Breach of 24-Hour Agreement of Transcripts Production**

- **Recommendations**

The Internal Auditors recommended the following:

1. There should be an enforceable policy on timely upload of results onto the system failure of which should attract a sanction. Only students who have their results scrutinized and uploaded should be graduated.
2. The University should revise the 24-hour service if it is not feasible.

- **Status of Implementation**

Partially Implemented

- **Remarks**

The Director of Internal Audit informed the Committee that, the Vice-Chancellor set a Committee to resolve the issues.

#### 4.3.6 **Certificates not in Secured Place**

- **Recommendation**

The Internal Auditors recommended that, there should be an immediate security arrangement made for the certificates since these are very important documents.

- **Status of Implementation**

Partially Implemented.

- **Remarks**

The Director of Internal Audit informed the Committee that, securing the certificates room is still in the procurement process.

4.3.7

#### **Limited Access to the UCM and MIS**

- **Recommendation**

The Internal Auditors recommended that, the Director of Academic Affairs should ensure that based on their respective schedules, responsible officers of the Directorate should be given full access to the University Campus Manager (UCM) and the Management Information Service (MIS) if need be. This will ensure that students services are improved.

- **Status of Implementation**

Partially Implemented

- **Remarks**

The Director of Internal Audit informed the Committee that, the ICT Director has been working on granting access to Academic staff.

4.3.8

#### **Unfiled Records of Students**

- **Recommendations**

The Internal Auditors recommended the following:

1. The current cabinets be assessed and documents that are very old and may not have immediate usage be archived in accordance with the archiving policy. This will pave way for other new documents to be filed.
2. An additional space could be allocated to the office if the above does not solve the problem.
3. The University could also consider exploring an online system of filing and processing students' records, especially with regards to new applicants instead of collecting physical application forms. The University should digitize the hard copies.

- **Status of Implementation**

Partially Implemented

- **Remarks**

The Director of Internal Audit informed the Committee that, a request has been submitted for the procurement of specially designed cabinets.

**4.3.9**

**No Periodic Reports**

- **Recommendation**

The Internal Auditors recommended that, there should be periodic reports of the various Units to the Head of the Directorate. These reports should always enumerate progress made, challenges and recommendations or ways to improve them.

- **Status of Implementation**

Partially Implemented.

- **Remarks**

The Director of Internal Audit informed the Committee that, the University has instituted biannual meetings of sectional heads where reports will be written and presented. This will start in March 2024.

**5.0**

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

**5.1**

**THIRD QUARTER 2023 AUDIT REPORT**

The Director of Internal Audit presented the third (3<sup>rd</sup>) quarter audit report for the year 2023. The audit was performed at the University’s Estates Department, University Clinic and the Institute for Distance and Continuing Learning (IDCL). According to the Director, the audit was performed in line with approved Risk Based Annual Internal Audit Plan for the year 2023. It was conducted as part of the requirements in the Public Financial Management Act 2016, (Act 921), the Internal Audit Agency Act 2003, (Act 658), the Internal Audit Charter and the local policies and procedures of the University for Development Studies (UDS) mandating the Internal Audit Directorate to conduct and report on the operations of the University.

The audit findings were discussed with stakeholders and incorporated their responses in the report as mandated. Below are the key findings and recommendations:

**5.2 ESTATES DEPARTMENT**

**5.2.1 Landed Property without Ownership Documents – 3,087.53 Acres**

- **Condition**

The Internal Auditors noted that, the University did not have complete land documentation to cover its 3,087.53 acres of land in various locations to ensure proper ownership. Also, the University does not have any document covering the flats the University procured from SSNIT at FUU, Tamale.

- **Recommendations**

The Internal Auditors recommended that, Management obtains the lease documents to secure the properties.

They also recommended that, Management should obtain documents covering the SSNIT flats from SSNIT.

**5.2.2 No Policy Document on the Rental of University Facilities**

- **Condition**

The Internal Auditors observed that, there is no policy document regulating the rental of University facilities.

- **Recommendation**

The Internal Auditors recommended that the Director of WPD should develop a comprehensive framework or policy on the hiring and use of the University’s facilities for the consideration of the University Council.

**5.2.3 Unoccupied Bungalows**

- **Condition**

The Internal Auditors noted that, nine (9) of the University’s Bungalows at various locations were abandoned at the time of the audit.

- **Recommendations**

The Internal Auditors suggested that, Management should adhere to the building maintenance policy to ensure routine and timely repairs and maintenance of all University buildings.

**Comment**

The Vice-Chancellor commented that, UDS Management would visit the abandoned facilities.

**5.3.3 Rent Receivables – GHS 284,860.00**

- **Condition**

The Internal Auditors observed that, the clients as contained in the table below did not pay their rent to the University. The total amount receivable is GHS 284,860.00.

<u>SN</u>	<u>ITEM</u>	<u>NUM</u>	<u>LOCATION</u>	<u>OWING</u>	<u>PERIOD</u>	<u>PAID?</u>	<u>APPEN DIX</u>
1	Commercial land space occupants	14	Common market	5,000.00	2021 and 2022	No	5
2	Arrears as a result of expired agreements: 4 ATM machines and 1 food vender	5	UDS Guest House and Hayfick Catering Services	18,300.00	Various	No	5
3	Arrears as a result of non-payments	9	Various locations in Tamale and Nyankpala	261,560.00	Various	No	5
<b>TOTAL</b>				<b><u>284,860.00</u></b>			

1. 14 occupants of the commercial land for the University at the common market at Tamale Campus have not paid their rent for 2021 and 2022 amounting to GHS5,000.00.
2. 5 clients had their agreements expired. The total amount which would have been due up to the date of our review stood at GHS18,300.00
3. Other 9 venders rented spaces for other varied businesses on Nyankpala and Tamale Campuses. The amount outstanding to this effect is GHS 261,560.00

- **Recommendations**

The Internal Auditors recommended the following:



1. Management should follow up on those tenants to settle the outstanding amounts.
2. There should be steps to renew the agreements of those whose agreements have expired.
3. There should be an automatic prompting system to monitor the expiry of rented facilities.
4. There should be proper accounting records system for lease properties.
5. There should be proper coordination between the Estates Department and the Directorate of Finance such that periodic information about clients be prepared and furnished to the Estates Department for continuing monitoring.

**Comment**

The Committee suggested that, letters to tenants have to be done in a proper manner and be properly negotiated.

**5.3.4 Permanent Structures on the Commercial Space**

- **Condition**

The Internal Auditors observed during their audit that, Maaya Fast Food and Unique Catering Services have permanent building structures on the land allocated to them. It was also revealed that, there was a verbal arrangement between Unique Catering Services and the University to allow her put up such a structure. However, the Land Use License Agreement produced in 2019 contradicted this.

- **Recommendation**

The Internal Auditors recommended that, there should be close monitoring of all University lands especially, those rented out to ensure that the terms and conditions are followed by both sides.

**5.3.5 Expired Lease Agreement**

- **Condition**

The Internal Auditors observed that the lease agreements between the University and six (6) clients on the University land at the Tamale Campus had expired.

- **Recommendations**

The Internal Auditors recommended that:

1. Management develops clear policy on rental properties.

2. Management should contact those who still have their structures on the University's land to renew their agreements.

**Comment**

A member of the Committee suggested that, the lease agreement has to be reconsidered.

**5.3.6 Names of Lessees not in the Accounting System**

- **Condition**

The Auditors noted that 15 out of the 17 tenants' information were not in the University's Sage 300 accounting system

- **Recommendations**

The Internal Auditors recommended that:

1. All leases should be hooked into the University's Sage 300 accounting system.
2. There should also be proper coordination between the Estates Department and the Directorate of Finance in the Management of rental income.

**Comment**

The Vice-Chancellor noted that, Management will meet and look at it.

Management

**5.3.7 Low Lease Rate**

- **Condition**

The Internal Auditors noted that, the rental amounts charged to some facilities are relatively low. It was further noted that, the rental fees for the University's lands and other facilities have not been reviewed over such long period of time.

- **Recommendations**

The Internal Auditors recommended that, the current lease rates should be revised to reflect current market prices

**5.3.8 Weakness in the Process of Renting the University's Facilities**

- **Condition**

The Internal Auditors noted that, control weakness in the rental of University facilities where the Finance Directorate is not involved in the issuance of invoices to clients, and irregular recording of keys in the key register book by the security.

- **Recommendation**

The Internal Auditors suggested the following procedures:

1. Applications for the rental of UDS facilities should be received by the Registrar, or the Vice-Chancellor refers the applications to the Estate Department for assessment and evaluation as well as all the administrative procedures should be done by the Estates Department and the bill determined by same.
2. The Finance Directorate should be furnished with the details of the potential client as well as the cost determined. The Finance Directorate invoices the client, and payment done through the designated bank account.
3. The client submits the bank pay-in-slip to the Accounts Office for an official receipt.
4. The client should furnish the Estates Department with a copy of the official receipt for allocation of the facility.
5. Estates Department should issue a chit containing the invoice number and entity renting the facility to the security who should record information such as the invoice number, the organization renting the facility and signature of responsible officer collecting the key.

**Comment**

The Vice-Chancellor commented that, Management will meet with the Estates Department.

**5.4 UNIVERSITY CLINIC (UDS DUNGU CLINIC)-TAMALE CAMPUS**

**5.4.1 Non-Registration with NHIS**

- **Condition**

The Internal Auditors observed that, UDS Dungu Clinic is not registered with the National Health Insurance Scheme (NHIS) but provide services under cover using UDS Nyankpala Clinic license without approval from the Council.

- **Recommendation**

The Internal Auditors recommended that, Management of the Clinic should fast track the processes of getting the facility registered with the NHIS to avoid any penalty.

**Comment**

The Chairman urged Management to ensure that the right is done.

**5.4.2 Non-Existence of Health Information Management System (HIMS) nor Lightwave Health Information Management System (LHIMS)**

- **Condition**

The Internal Auditors observed that, the Clinic operates without HIMS or LHIMS, this is seriously hindering proper accountability, effective and efficient service delivery and reporting.

- **Recommendation**

The Internal Auditors recommended that, Management should put in efforts for the Clinic to be linked to the LHIMS which is acquired by the Government of Ghana and it is being used by the Ghana Health Service, or acquire HIMS for proper accountability, improve service delivery, easy coordination of different units and improve operational and financial reporting.

**Comment**

The Director of Finance informed the Committee that, the request was forwarded to the ICT Director for his advice but the response is not forthcoming.

**5.4.3 The Clinic Procures own Receipts Books as and when there is the Need**

- **Condition**

The Internal Auditors noticed that, the Clinic Account Staff procure own receipts books as and when the need arises without recourse to the Principal Spending Officer and the procurement processes.

- **Recommendation**

The Internal Auditors recommended that, value books should be procured or printed only upon the authorization of the Principal Spending Officer, and also, ensuring that the system used for the production of value books have adequate security and control measures to prevent unauthorized use of value books.

**5.4.4 No Documented Job Schedules**

- **Condition**

The Internal Auditors observed that, the Clinic Staff do not have a documented work schedule.

- **Recommendation**

The Internal Auditors recommended that, the various Heads of Department should develop appropriate job schedules for all staff to guide and measure staff performance.

**5.5 INSTITUTE FOR DISTANCE AND CONTINUING LEARNING (IDCL)**

**5.5.1 The Centre Procures Its Own Receipts Books as and when There is the Need**

- **Condition**

The Internal Auditors noticed that, the Institute for Distance and Continuing Learning (IDCL) procures its own receipts books as and when the need arises without recourse to the Principal Spending Officer.

- **Recommendation**

The Internal Auditors recommended that, receipts books for that matter value books should be procured or printed only upon the authorization of the Spending Officer, and ensure that the

system used for the production of value books has adequate security and control measures to prevent the use of unauthorized value books.

**Comment**

The Chairman of the Committee urged the Registrar to take the issue up seriously.

**5.6 STATUS OF IMPLEMENTATION OF RECOMMENDATIONS CONTAINED IN EXTERNAL AUDIT REPORTS (Main University Management Letter for the year 2021)**

**5.6.1 Dormant Bank Accounts**

- **Condition**

The External Auditors noted that, three (3) bank accounts of the University have been inactive for a long time.

- **Recommendation**

The External Auditors recommended to Management to take a decision to either close the accounts or reactivate them for future use.

- **Status of Implementation**

Partially Implemented.

- **Remarks**

The Dollar and Cedis accounts at Unibank, now Consolidated Bank of Ghana (CBG) have been reactivated. The UDS Access programme account at GN Bank has been transferred to CBG. Management is working at activating this account at CBG.

**5.6.2 Review of Bank Reconciliation Statements**

- **Condition**

The External Auditors noted during their audit that, bank reconciliation statements for WACWISA-Dollar Account, Ecobank-WACWISA Cedis Account, and Ecobank UDS Project Account Dollar had not been prepared.

- **Recommendations**

The External Auditors recommended to Management to ensure that, bank reconciliation statements are prepared on a timely basis so that errors can be easily identified and addressed.

They also recommended to Management that, bank reconciliation statements that are prepared are reviewed by a Senior Accountant to ensure correctness and completeness of work done.

- **Status of Implementation**

Implemented.

**5.6.3 Existence of Stale cheques**

- **Condition**

The External Auditors noted during their audit that, 21 cheques issued totalling GHS 64,193.09 during the year were not presented to the bank for more than six (6) months and had become stale as at 31 December, 2021.

- **Recommendation**

The External Auditors recommended to Management to cancel these cheques and pass journal entries to reverse them. Subsequently, new cheques may be re-issued if they are required.

- **Status of Implementation**

Implemented.

**5.6.4 Third Trimester Programme Fund disbursed from an Individual Account**

- **Condition**

The External Auditors noted during their audit that, an amount of GHS 1,637,524.00 used to operate the University's Third Trimester programme for the year 2021 was deposited into the personal account of Mr. Mohammed Fuseni who is an employee of the University and the Coordinator of the Trimester program to be disbursed for the activities of the Third Trimester programme.

- **Recommendation**

The External Auditors recommended to Management to open a new bank account or designate an existing bank account for the operations of the Third Trimester programme.

- **Status of Implementation**

Implemented.

**5.7 WACWISA-Management Letter for the year 2022**

**5.7.1 Procurement Audit**

- **Condition**

The Centre was not able to receive the full benefit of achieving the various Disbursement Link Indicators expected.

- **Recommendation**

The Centre Management should ensure that the results are achieved and submitted on time as required by donors.

**5.7.2 Bank Accounts**

- **Condition**

The Project did not open an account with Bank of Ghana for funds received through Ghana Tertiary Education Commission (GTEC) as stated in the Manual.

- **Recommendation**

Management should endeavour to adhere to its policies or seek necessary ratification in the Manual to reflect the current situation.



**6.0 ANY OTHER BUSINESS (A.O.B)**

**6.1 Key Outstanding Issues**

A member of the Committee noted that, Management should try and recover the monies from the lessees or the tenants as reported because UDS needs those monies to run the University. She urges Management to institute measures to recover those monies. She also added that, there are some issues that are long overdue especially in the status of implementations of recommendations of previous audit reports, particularly is the recovery of unearned salaries. She therefore entreats Management to try and also recover those monies as well.

**6.2 Director of Internal Audit**

The Director of Internal Audit informed the Committee that, the Directorate would be submitting the third (3<sup>rd</sup>) quarter audit report to the Internal Audit Agency (IAA) by Friday, October 27, 2023 and the Annual Performance Report by December 31, 2023.

The Chairman commended him for the good work done and assured Management that, if UDS continues to submit its reports on time and there are not too many issues, the next time the Internal Audit Agency forum would be held, the price could come to UDS.

**6.3 Vice-Chancellor**

The Vice-Chancellor thanked the Committee for their continuous support. He also commended the Director of Internal Audit for his hard work. He assured the Committee that, Management will resolve the issues raised by the Committee.

**6.4 Registrar**

The Registrar thanked the Audit Committee for their continuous support and also thanked the Director of Internal Audit for his hard work. He added that, the Director of Internal Audit is on top of his job.

**7.0 CHAIRMAN’S CLOSING REMARKS**

The Chairman thanked members of the Committee especially the University Management for attending Audit Committee meetings at all times and also helping the Committee to address its issues. He congratulated the Director of Internal Audit on his appointment.

**8.0 CLOSING**

In the absence of further deliberations, Mr. Abdulai Mohammed moved for the closure of the meeting and seconded by Ms. Clara Mama Asigri. The closing prayer was said by Mr. Abdulai Mohammed.

The meeting closed at 12:40 pm.

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

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