

**UNIVERSITY FOR DEVELOPMENT STUDIES (UDS)
MINUTES OF THE 20TH AUDIT COMMITTEE (AC) MEETING
HELD IN THE COUNCIL CHAMBER
THURSDAY, JANUARY 25, 2024**

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>OPENING</p> <p>The Chairman called the meeting to order at 10:03 am with an opening prayer by Mr. Abdulai Mohammed.</p>	
2.0	<p>WELCOME</p> <p>The Chairman welcomed members to the 20th Audit Committee meeting by thanking the University Management and members 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>	

3.0 CONFIRMATION OF THE MINUTES OF THE MEETING HELD ON THURSDAY, OCTOBER 26, 2023

The minutes of the meeting held on Thursday, October 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 12, item 4.3.5, under Remarks, line 2... and since then, the issues are being resolved...was corrected to...to resolve the issues.
2. Page 13, item 4.3.8, under Remarks, line 1 and 2... a request is going through the procurement process ...was corrected to... a request has been submitted for the procurement of specially designed cabinets.
3. Page 18, item 5.3.5, under Comment, line 1...relooked at...was corrected to...reconsidered.
4. Page 19, item 5.3.8, under Comment, line 1...will plan for a meeting...was corrected to...will meet...

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 Findings

4.1.1 No Evidence of Four (4) Staff Returning to Post After Study Leave Expiry

- **Recommendations**

The Internal Auditors advised that, the legal processes in this regard be taken to correct the anomaly.

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”.

Their guarantors may also be pursued to assist in their return or to recover the losses caused.

- **Status of Implementation**

Partially Implemented.

- **Action Taken to Implement Recommendations**

The Director of Internal Audit informed the Committee that, a reminder has been sent to Mr. Michael Kpiebaareh to refund the unearned salary he took during his study leave period.

4.1.2 **Lack of Coordination of Training**

- **Recommendations**

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&D) Unit to mentor and coordinate all programmes of training and development in the University. They also recommended that, the T&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.

- **Status of Implementation**

Partially Implemented.

- **Action Taken to implement Recommendations**

The Director of Internal Audit informed the Committee that, work is still in progress, hoping to finish by June, 2024.

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, work is still in progress, hoping to finish by June, 2024.

4.1.4 Existing Data in HR System Yet to be Updated

- **Recommendation**

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, digitalizing 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 Recommendation**

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 15th of every month for the Directorate of Human Resources and Organizational Development (DHROD) 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, reminders were written to the remaining five (5) staff. Two (2) staff have paid up their unearned salaries (Vida Arthur and Dr. Julius Setuagbe). The outstanding is GHS 48,026.38.

Comments

The Chairman urged Management to do their best to retrieve the unearned salaries. The Director of Internal Audit added that, Management will liaise with the Legal Office for advice.

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 Registrar indicated that, a lot of the serial numbering has been done.

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**

Implemented.

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. The timeline for completion is March 31, 2024.

4.2.2 No Daily Issue Stores

- **Recommendations**

The Internal Auditors recommended the following:

1. All store items should be received in Stores, not at the site.
2. Management must insist on daily issue stores.
3. A tricycle could also be bought by the University for the distribution of items issued from Stores and managed by the Stores Department. The Store Department could also be assigned labourers to help in their distributions.

- **Status of Implementation**

Implemented.

4.2.3 Continuous Purchase of Items Already in University Stores

- **Recommendations**

The Internal Auditors recommended the following:

1. User Department should seek clearance from Stores to ascertain the existence or otherwise of items before requesting the procurement of items needed for use in the department.
2. The purchase request form should be redesigned to include a column for the Head of Stores' confirmation of availability/non-availability of items in Stores.

- **Status of Implementation**

Implemented

4.2.4 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.

- **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. The timeline for completion is March 31, 2024.

Head of Stores/Director of Finance

4.2.5 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, Estates and Fixed Assets Coordinating Units.

	<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 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. The timeline for completion is March 31, 2024.</p> <p>4.2.5 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, the inspection team should sign the inspection certificates at all times to complete the process.</p> <ul style="list-style-type: none"> • Status of Implementation <p>Implemented.</p> <p>4.2.6 Unsafe Store Structure</p> <ul style="list-style-type: none"> • Recommendation <p>The Internal Auditors recommended that, Management should take steps to ensure the timely relocation of the stores as indicated in the response.</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 Director informed the Committee that, there was a drawing for a new Store to be built. Construction of the building was to commence before the 2023-year ends. The timeline for completion is December 31, 2024.</p>	<p>Head of Stores/Director of Finance</p>
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4.3	STATUS OF IMPLEMENTATION OF RECOMMENDATIONS CONTAINED IN THE SECOND QUARTER 2023 INTERNAL AUDIT REPORT (ACADEMIC AFFAIRS DIRECTORATE)	
4.3.1	<p>None Availability of Written Internal Policy</p> <ul style="list-style-type: none"> • Recommendation <p>The Internal Auditors recommended that, Management should develop a policy guide or regulation to regulate the work of the Academic Affairs Directorate.</p> <ul style="list-style-type: none"> • Status of Implementation <p>Partially Implemented.</p> <ul style="list-style-type: none"> • Remarks <p>The Director of Internal Audit informed the Committee that, a Committee has been constituted to develop policy guidelines. The timeline for completion is March 31, 2024.</p> <p>Comment</p> <p>The Registrar informed the Committee that, the Committee submitted its report on Friday, January 29, 2024, but the University Management is yet to look at its recommendations.</p>	
4.3.2	<p>No Written nor Documented Job Schedules</p> <ul style="list-style-type: none"> • Recommendation <p>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 Directorate of Human Resources for filing in staff personal files.</p> <ul style="list-style-type: none"> • Status of Implementation <p>Partially Implemented.</p> <ul style="list-style-type: none"> • Remarks <p>The Director of Internal Audit informed the Committee that, the Director of Academic Affairs has started developing job schedules for staff of the Directorate. The timeline for completion is March 31, 2024.</p>	Director, Academic Affairs

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.

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

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**

Implemented.

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. The timeline for completion is March 31, 2024.

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. The timeline for completion is March 31, 2024.

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 is going through the procurement process to obtain specially designed cabinets. The timeline for completion is April 30, 2024.

Comment

The Vice-Chancellor suggested that, a statement could be inserted at the end of the online application form for the applicant to make a tick as signed on the application form. He therefore asked the Registrar to note it for subsequent admissions.

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 from March 2024.

4.3.10 Inconveniences to Students in Accessing Services

- **Recommendations**

The Internal Auditors recommended the following:

1. University Management should consider establishing an easy way of payment (that is a Mobile Money Application) for services like transcripts, graduation fees, and other letters. This would take away the long hours students endure queueing at the Bank to pay little amounts like GHS 10.00, GHS 15.00 and GHS 30.00 for such services and will reduce the days and weeks students spend to obtain these services.
2. Development of an application whereby request for transcripts and other letters could be digitized. Students should be able to easily apply online, pay through Mobile Money and have them posted to them at their convenience.

- **Status of Implementation**

Partially Implemented.

- **Remarks**

The Director of Internal Audit informed the Committee that, students can now apply for transcripts and letters online. The Directorate of Academic Affairs is still working on the possibility of establishing a convenient payment platform. The timeline for completion is June 30, 2024.

4.3.11 Non-Appointment of External Examiners

- **Recommendation**

The Internal Auditors recommended that, all departments should always ensure that external examiners are appointed for the various courses to ensure that the quality of the programme is not compromised.

- **Status of Implementation**

Implemented.

- **Remarks**

The Director of Internal Audit informed the Committee that, all departments in the School of Allied Health Sciences (SAHS) have external examiners.

4.3.12 Storage of Examination Marked Scripts

- **Recommendations**

The Internal Auditors recommended the following:

1. Management should provide storage space for the safe keeping of marked scripts so as to avoid future litigations.
2. Management should also exploit the use of online storage system.

- **Status of Implementation**

Not Implemented.

- **Remarks**

The Director of Internal Audit informed the Committee that, the affected Schools will liaise with the University Management for provision of storage space. The timeline for completion is by the end of 2023/2024 academic year.

Comment

The Committee suggested that, the marked scripts should be digitalized.

4.4 STATUS OF IMPLEMENTATION OF RECOMMENDATIONS CONTAINED IN THE SECOND QUARTER 2023 INTERNAL AUDIT REPORT (DIRECTORATE OF WORKS AND PHYSICAL DEVELOPMENT CONSULTANCY SERVICES)

4.4.1 Non-Registration of UDS Consultancy Services

- **Recommendations**

The Internal Auditors recommended the following:

1. Steps should be taken to get the University’s Directorate of Works and Physical Development (WPD) Consultancy Services registered with these relevant authorities to avoid any future sanctions.
2. Installation of approved software and training of the Project Accountant on the use of the approved software.

- **Status of Implementation**

Not Implemented.

- **Remarks**

The Director of Internal Audit informed the Committee that, UDS-WPD Consultancy should be registered with the Institute of Architects and the Ghana Institution of Engineering. The timeline for completion is by June 30, 2024.

Comment

The Chairman urged Management to bring the consultants under the laws of the University.

4.4.2	<p>Non-Usage of Accounting Software to Handle Financial Reporting</p> <ul style="list-style-type: none"> • Recommendation <p>The Internal Auditors recommended the installation and training of the Project Accountant on the use of the approved software</p> <ul style="list-style-type: none"> • Status of Implementation <p>Partially Implemented.</p> <ul style="list-style-type: none"> • Remarks <p>The Director of Internal Audit informed the Committee that, the software has been installed and training was supposed to commence in January, 2024 but unfortunately, the staff to handle that are on strike.</p>	
4.4.3	<p>Failure to Keep Proper Accounting Records</p> <ul style="list-style-type: none"> • Recommendation <p>The Internal Auditors recommended that, Management should train the staff on proper accounting record keeping.</p> <ul style="list-style-type: none"> • Status of Implementation <p>Not Implemented</p> <ul style="list-style-type: none"> • Remarks <p>The Director of Internal Audit informed the Committee that, staff would be trained in January, 2024 but unfortunately, Administrative staff of the University are on strike.</p>	
4.4.4	<p>Non-Sourcing of External Consulting Services</p> <ul style="list-style-type: none"> • Recommendation <p>The Internal Auditors recommended that, the Director of WPD should scout for external projects to increase their income.</p> <ul style="list-style-type: none"> • Status of Implementation <p>Not Implemented.</p>	

- **Remarks**

The Director of Internal Audit informed the Committee that, the Directorate of WPD will commence sourcing for projects when registration with relevant regulatory bodies is completed. He added that, it will commence after June, 2024.

4.4.5 Non-Payment of 20% of the Consultancy Income to UDS-GHS 358,407.00

- **Recommendation**

The Internal Auditors recommended the immediate payment of 20% of Consultancy income to the University accounts.

- **Status of Implementation**

Not Implemented.

- **Remarks**

The Director of Internal Audit informed the Committee that, the Directorate of WPD shall comply when subsequent releases of payment are made.

4.4.6 Unrecovered Staff Advance-GHS 20,000.00

- **Recommendation**

The Internal Auditors recommended the recovery of GHS 20,000.00 from the defaulter.

- **Status of Implementation**

Partially Implemented.

- **Remarks**

The Director of Internal Audit informed the Committee that, the defaulter has started paying the loan since November, 2023. He also added that, the Internal Audit Directorate will continue to monitor.

4.5 STATUS OF IMPLEMENTATION OF RECOMMENDATIONS CONTAINED IN THE SECOND QUARTER 2023 INTERNAL AUDIT REPORT (WACWISA PROJECT)

4.5.1 Documentation of Transactions and Activities of Sub-Boards

- **Recommendation**

The Internal Auditors recommended that, Management should form the Academic and Research Advisory Board (ARAB) to contribute to the strategic direction and decision-making processes of the West Africa Centre for Water, Irrigation and Sustainable Agriculture (WACWISA). Their expertise will be valuable in guiding WACWISA's initiatives, ensuring alignment with its objectives, and enhancing the overall effectiveness of its operations.

- **Status of Implementation**

Implemented.

4.5.2 Disbursement Linked Indicators (DLI)

- **Recommendation**

The Internal Auditors recommended that, this practice should be maintained and that releases/advances for all project activities must be accounted for together with performance reports. All financial information regarding budgets and expenditures submissions and budget performance reports should be prepared by the Project Accountant on a monthly basis. Internal Audit should be at the Centre stage of verifying all transactions and issuing quarterly reports on good time alongside financial reports produced by the Accountant.

- **Status of Implementation**

On-going.

- **Remarks**

The Director of Internal Audit informed the Committee that, much attention will be focused on Disbursement Linked Indicators (DLIs) with low performance percentages especially fiduciary management.

4.5.3 Failure to Recover Money from a Withdrawn Student (CRES Project) – GHS 10,920.00

- **Recommendation**

The Internal Auditors recommended that, WACWISA’s Management should follow up with the student to recover the outstanding payment back to WACWISA’s chest. This may involve initiating communication with the student to discuss the outstanding amount and setting up a repayment schedule that is mutually agreed upon. It is crucial to maintain appropriate documentation and records of these interactions and payment arrangements.

- **Status of Implementation**

Implemented.

- **Remarks**

The Director of Internal Audit informed the Committee that, the money has been recovered.

4.5.4 Failure to Stamp a Paid Voucher "PAID"

- **Recommendation**

The Internal Auditors advised Management to ensure that, all payment vouchers and their supporting documents are voided by stamping “PAID” on them after payment.

- **Status of Implementation**

Implemented.

- **Remarks**

The Director of Internal Audit informed the Committee that, paid stamp is being used to void all paid vouchers.

4.6	<p>STATUS OF IMPLEMENTATION OF RECOMMENDATIONS CONTAINED IN THE THIRD QUARTER 2023 INTERNAL AUDIT REPORT (UNIVERSITY CLINIC)</p>	
4.6.1	<p>Non-Registration with the National Health Insurance Scheme (NHIS)</p> <ul style="list-style-type: none"> • Recommendation <p>The Internal Auditors recommended that, Management of the Clinic should fast track the processes of getting the facility registered with NHIS to avoid any penalty.</p> <ul style="list-style-type: none"> • Status of Implementation <p>Partially Implemented.</p> <ul style="list-style-type: none"> • Remarks <p>The Director of Internal Audit informed the Committee that, the Directorate of the University Health Services (DUHS) has submitted documents for registration. He also added that, a reminder will be sent to the Director of DUHS before March 31, 2024.</p>	
4.6.2	<p>Non-Existence of Health Information Management System (HIMS) nor Lightwave Health Information Management System (LHIMS)</p> <ul style="list-style-type: none"> • Recommendation <p>The Internal Auditors recommended that, Management should put in efforts for the Clinic to be linked to the Lightwave Health Information Management System (LHIMS) which is acquired by Ghana Government and it is being used by the Ghana Health Service, or acquire a Health Information Management System (HIMS) for proper accountability, improve service delivery, easy coordination of different units and improve operational and financial reporting.</p> <ul style="list-style-type: none"> • Status of Implementation <p>Partially Implemented.</p> <ul style="list-style-type: none"> • Remarks <p>The Director of Internal Audit informed the Committee that, DUHS has submitted an application to the Ministry of Health and they are awaiting their response.</p>	

<p>4.6.3</p>	<p>No Documented Job Schedules</p> <ul style="list-style-type: none"> • Recommendation <p>The Internal Auditors recommended that, the various Heads of Department should develop appropriate job schedules for all staff to guide and measure staff performance.</p> <ul style="list-style-type: none"> • Status of Implementation <p>Partially Implemented.</p> <ul style="list-style-type: none"> • Remarks <p>The Director of Internal Audit informed the Committee that, job description is being prepared and will be made available to all staff of the health services. He also added that, the Internal Audit Directorate will make a follow-up on that.</p>	
<p>4.7</p>	<p>STATUS OF IMPLEMENTATION OF RECOMMENDATIONS CONTAINED IN THE THIRD QUARTER 2023 INTERNAL AUDIT REPORT (INSTITUTE FOR DISTANCE AND CONTINUING LEARNING)</p>	
<p>4.7.1</p>	<p>The Centre Procures Its Own Receipts Books as and When There is the Need</p> <ul style="list-style-type: none"> • Recommendation <p>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.</p> <ul style="list-style-type: none"> • Status of Implementation <p>Partially Implemented.</p> <ul style="list-style-type: none"> • Remarks <p>The Director of Internal Audit informed the Committee that, the Director of the Institute for Distance and Continuing Learning noted that, they shall apply to the Spending Officer for value books in January, 2024. He was also informed that, the official receipts will be taken from the Director of Finance.</p>	

Comment

The Chairman urged the Director of Internal Audit to keep an eye on the impending issues.

5.0 BUSINESS OF THE DAY (B.O.D)**5.1 FOURTH QUARTER 2023 AUDIT REPORT**

The Director of Internal Audit presented the fourth (4th) quarter audit report for the year 2023. The audit was conducted on the Students' Hostels and Procurement processes at the University for Development Studies (UDS), Tamale. He disclosed that, the audit aimed at assessing the effectiveness, compliance and overall functionality of these key operational areas.

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 Hostels Audit**5.2.1 Payment of Unrealistic Utility Bills by Tenants of the University Shops:**

- **Condition**

The Internal Auditors noticed during their audit that, five (5) shops occupants at the Sagnerigu Hostel use various electrical gadgets like ceiling fans, deep freezers, water heaters and air conditioners. They also use water from the university for their operations. However, they are only charged a total annual rent of GHS 200.00 which translates to about GHS 16.76 per month for the usage of both electricity and water. The table below shows the details:

SHOP NO.	APPLIANCE USED	CHARGE PER ANNUM GHS	CHARGE PER MONTH GHS
1	Three (3) deep freezers	200.00	16.67
2	One (1) table top fridge and one (1) deep freezer	200.00	16.67
3	Four (4) photo copy machines	200.00	16.67
4	Hair dryer	200.00	16.67
5	Two (2) photo copy machines	200.00	16.67

- **Recommendation**

The Internal Auditors recommended that, each shop should have a separate meter from that of the University Hostel or they should be made to pay realistic bills.

Comment

The Committee agreed with the recommendation by the Internal Auditors.

5.2.1 Student Debtors

- **Condition**

The Internal Auditors noticed during their audit that, at the close of the 2022/2023 academic year, seven (7) students of the Sagnerigu Hostel owed accommodation fee to the tune of Three Thousand Six Hundred Ghana Cedis (GHS 3,600.00). See details in table below:

S/N	NAME OF STUDENT	OUTSTANDING AMOUNT GHS
1	Munira Iddris	200.00
2	Tijani Mariam	400.00
3	Boakye Seth Ransford	1,000.00
4	Atibodu Zyaara Kono	200.00
5	Theophilia A. Yasmin	1,000.00
6	Inusah Rashid	200.00
7	Kamal T. Fatima	600.00
	Total Amount	3,600.00

- **Recommendation**

The Internal Auditors recommended that, all monies owed the University should promptly be retrieved from the students.

Comment

The Committee agreed with the recommendation by the Internal Auditors.

5.2.2 Non-Payment of Rent

- **Condition**

The Internal Auditors observed that, two (2) shop owners at the Sagnerigu Hostel (shops No 2 and 6) and the Foley Enterprise at the Library have not paid their rent for the year, 2023.

The table below gives the details:

S/N	SHOP NUMBER	RENT PER ANNUM GHS	UTILITIES PER ANNUM GHS	TOTAL PER ANNUM GHS
1	Shop number 2	600.00	200.00	800.00
2	Shop number 6	600.00	200.00	800.00
3	Foley Enterprise	<u>4,800.00</u>		<u>4,800.00</u>
	TOTAL	<u>6,000.00</u>	<u>400.00</u>	<u>6,400.00</u>

- **Recommendations**

The Internal Auditors recommended the following:

1. The outstanding balance of GHS 6,400.00 be retrieved from the tenants.
2. Rent should be paid in advance and not in arrears.
3. There should be effective monitoring.
4. An automated payment reminding system can be established to ensure payment reminders are served in time.

Comment

The Committee agreed with the recommendations by the Internal Auditors.

5.2.3 Expired Fire Extinguishers

- **Condition**

The Internal Auditors noticed that, nine (9) fire extinguishers at the Sagnerigu hostel were expired.

- **Recommendation**

The Internal Auditors recommended that, the Estates Officer should ensure that the fire extinguishers are refilled to fulfil the purpose for which they were acquired.

Comment

The Committee agreed with the recommendation by the Internal Auditors.

5.2.4 Non-Existence of Tenancy Agreement with Tenants of the University Shops

- **Condition**

The Internal Auditors noticed that, the University does not have tenancy agreement with tenants of the shops at the University hostel. Also, the agreement with the occupant at the Library, Foyer expired on 3rd January, 2023.

- **Recommendation**

The Internal Auditors recommended that, the Director of Works and Physical Development (WDP), in consultation with the Registrar, should establish agreement with tenants of the University's shops and other income generating units and also, renew expired agreement.

Comment

The Committee agreed with the recommendation by the Internal Auditors.

5.3 Procurement Audit

5.3.1 Late Approval of the Procurement Plan

- **Condition**

The Internal Auditors noticed that, the procurement plan for the year, 2022 was not approved within the time frame as required by the Public Procurement Act, 2003 (Act 663) as amended and the Public Procurement Manual, 2003, per the minutes of the meeting made available to them.

- **Recommendations**

The Internal Auditors recommended that, the procurement plan be prepared and processed on time to avoid any sanctions. They also recommended that, the plan should be made available in advance to the members of the Entity Tender Committee to give them ample time to scrutinize it before meeting.

Comment

The Committee agreed with the recommendations by the Internal Auditors.

5.3.2 Non-Reconciliation of Actuals with the Procurement Plan

- **Condition**

During the review of the year 2022 procurement records, the Internal Auditors noted that, the control variance analyses for the period were not prepared as required in the Public Procurement Act, 2003 (Act 663) as amended.

- **Recommendation**

The Internal Auditors recommended that, the Director of Procurement should quarterly prepare a variance analysis at the end of every quarter to adjust the plan to give a comprehensive view of procurement performance at the end of each financial year.

Comment

The Committee agreed with the recommendation by the Internal Auditors.

5.3.3 Delay in Delivery and Execution of Contracts

- **Condition**

The Internal Auditors observed that, five (5) contracts awarded were not delivered or executed on time.

- **Recommendations**

The Internal Auditors recommended that, the Director of Procurement should ensure that all contractual obligations activities are completed efficiently by both parties to the contract. Also, the Tender Committee should be meticulous in selecting contractors with capacity.

Comment

The Committee agreed with the recommendations by the Internal Auditors. The Director of Finance noted that, most of the suppliers would say that they do not have funding to prefinance and that causes delay in the delivery and execution of the contracts. According to him, this distorts the cashflow of the University. The Vice-Chancellor also disclosed that, the Director of Procurement and the Director of WPD has to help the University in this regard.

The Chairman therefore asked the Secretary and the Director of Internal Audit to invite the Directors of Procurement and WPD, respectively to appear before the Audit Committee at its next meeting which is scheduled for Thursday, April 25, 2024.

5.3.4 No Framework Agreement for Electrical Materials

- **Condition**

During the procurement audit for the period January to December 2022, the Internal Auditors observed that, the University does not have framework agreement with suppliers of electrical materials. In most cases, these very essential materials were mostly bought through petty cash.

- **Recommendation**

The Internal Auditors recommended that, the Director of Procurement in consultation with the Director of WPD engages with the right supplier for a framework agreement on electrical materials.

Comment

The Committee agreed with the recommendations by the Internal Auditors that, a framework has to be done.

The fourth (4th) quarter audit report was therefore adopted by the Committee.

2024 RISK-BASED ANNUAL AND STRATEGIC PLANS

5.4

The Director of Internal Audit presented the 2024 risk-based annual and strategic plans to the Committee. According to him, the Internal Audit Directorate prepares annual and strategic plans to better undertake its activities and ensure that those areas of higher risks within the University for Development Studies (UDS) are audited annually. He added that, the plan in turn assists to ensure that those areas of greatest exposure are audited on an annual basis and assists the Audit Committee in reviewing the activities of the Internal Audit Directorate. The Director further indicated that, the plan will help in the reduction of risk by Management and also ensure compliance and contribute to the risk management framework of UDS.

The Committee extensively went through the 2024 risk-based annual and strategic plans and it was approved. Mr. Abdulai Mohammed moved for the approval and it was seconded by Ms. Clara Mama Asigri.

5.5

INTERNAL AUDIT DIRECTORATE MANUAL

The Director of Internal Audit presented the Internal Audit Directorate's Manual to the Committee. He indicated that, the manual is designed to provide guidance and direction to the internal audit team as they carry out their essential duties. He also mentioned that, it represents a commitment to best practices, ethical standards and continuous improvement in the internal audit processes.

The Director disclosed that, key features of the Internal Audit Manual include:

1. **Audit Standards:** Detailed explanations of the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors (IIA), which serve as the foundation for the internal audit practices.
2. **Audit Processes:** A step-by-step guide to the audit process, from planning and risk assessment to reporting and follow-up, ensuring that audits are conducted in a consistent and thorough manner.
3. **Ethical Guidelines:** Clear guidelines on the ethical principles and professional standards that Internal Auditors are expected to adhere to, promoting integrity and objectivity in all audit activities.

4. Risk Management: A comprehensive overview of risk management concepts and techniques, emphasizing the identification and mitigation of risks that may affect the achievement of the University’s objectives.
5. Audit Reporting: Guidance on the preparation and presentation of audit reports, including recommendations for improvement and follow-up procedures to monitor the implementation of audit findings.
6. Quality Assurance: Procedures for internal and external quality assurance reviews to ensure that the internal audit function maintains the highest level of competence and effectiveness.
7. Appendices: Additional resources, templates, and checklists to aid Internal Auditors in their work.

Comment

The Chairman commended the Director of Internal Audit for a good and perfect Internal Audit Manual.

The Internal Audit Manual was approved by the Committee. Mr. Abdulai Mohammed moved for the approval and it was seconded by Ms. Clara Mama Asigri.

6.0 ANY OTHER BUSINESS (A.O.B)

6.1 Internal Audit Conference

The Chairman informed the Committee that, in July 2024, there would be an Internal Audit Conference in Washington D.C. He proposed to Management if the University could sponsor some of the Committee members to participate in the conference. The Vice-Chancellor responded that, Management will think about that and also urged members to start making preparations towards their visa acquisition.

6.2

Outstanding Issues

A member of the Committee thanked members for their cooperation during meetings and also noted that, Management should try and follow up on some of the outstanding issues in the status of implementations of recommendations of previous audit reports, especially the unearned salaries. She also added that, Management should take proactive measures to be able to work on the non-payment of rent by shop owners (tenants) of the University shops, by charging realistic prices for the tenants because it is also Internally Generated Fund for the University.

6.3

Director of Internal Audit

The Director of Internal Audit thanked the Committee for approving the 2024 risk-based annual and strategic plans and the internal audit manual. He informed the Committee that, the end of the first term of the external members on the Committee will be in March, 2024. He therefore drew members attention for the Internal Audit Agency to be informed and action taken immediately. He indicated that, if an action is not taken before the Committee’s next meeting, they will not be qualified to be part of the meeting.

6.4

Registrar

The Registrar wished members a happy new year and thanked them for their punctuality at Audit Committee meetings. He was hopeful that, the Internal Audit Agency (IAA) will extend the term of office of the external members for them to continue with the good work they are doing.

6.5

Vice-Chancellor

The Vice-Chancellor thanked the Committee for their support and noted that, Management will do all they could for the term of office of the external members to be extended. He informed the Committee that, the University has agreed on a theme for the year 2024 which is “Accelerated University Development through Proactiveness and Coordination”, which will help to resolve the recommendations of the audit reports. He also indicated that, Management will continue to speak to staff to be responsible. In conclusion, the Vice-

Chancellor thanked the Chairman of the Committee for being proactive and committed to the Committee and also added that, he has enjoyed working with everyone on the Committee.

7.0 CHAIRMAN'S CLOSING REMARKS

The Chairman thanked every member for attending the meeting. He mentioned that, the fourth quarter audit report should be ready and submitted to the Internal Audit Agency by January 31, 2024. He also indicated that, if the term of office for the external members is renewed, the Committee will make a time and meet with the University Council.

The Chairman commended the Director of Internal Audit for being proactive and also thanked Management for always making time to attend Audit Committee Meetings.

8.0 CLOSING

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

The meeting closed at 12:30 pm.



Sign
Dr. Felix Kwame Aveh
(Chairman)



Sign
Mrs. Elizabeth Boye Kuranchie-Mensah
(Secretary)