

**UNIVERSITY FOR DEVELOPMENT STUDIES (UDS)
MINUTES OF SPECIAL AUDIT COMMITTEE MEETING
HELD IN THE COUNCIL CHAMBER AND VIA ZOOM ON
MONDAY, AUGUST 12, 2024**

ATTENDANCE

Members Present

- 1. Dr. Felix Kwame Aveh - Chairman/Rep. IAA
- 2. Ms. Clara Mama Asigri - Member/Rep. ICAG

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. Prof. Felix Kofi Abagale - Director of WACWISA
- 4. Mr. Safianu Mahama - Ag. Director of Procurement
- 5. Mr. Muftawu Iddrisu - Accountant of WACWISA
- 6. Mrs. Elizabeth Boye Kuranchie-Mensah - Secretary

Absent with Apology

- 1. Mr. Abdulai Mohammed - Rep. IAA
- 2. Prof. Edmund Muomir Der - Rep. UDS Governing Council
- 3. Mrs. Matilda Awiah Azuimah, Esq, - Rep. UDS Governing Council

NO.	DISCUSSIONS	ACTION
1.0	<p>OPENING</p> <p>The Chairman called the meeting to order at 10:08 am with an opening prayer by Mr. Nurudeen I. Abubakar.</p>	
2.0	<p>WELCOME</p> <p>The Chairman welcomed and thanked members for making time for the Special Audit Committee Meeting and called upon the Director of Internal Audit to inform members about the purpose of the meeting.</p>	

	<p>The Director of Internal Audit informed members that, the purpose of the meeting is to discuss the West Africa Centre for Water, Irrigation and Sustainable Agriculture (WACWISA) internal and external audit reports. He added that, the reports have to be submitted to the World Bank before August 14, 2024, hence, the need for special meeting to be held.</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, Ms. Clara Mama Asigri moved for the adoption of the agenda and was seconded by Mr. Nurudeen I. Abubakar.</p> <p>3.0 BUSINESS OF THE DAY</p> <p>3.1 EXTERNAL AUDIT REPORTS FOR THE YEAR ENDED 31ST DECEMBER, 2023 - WEST AFRICA CENTRE FOR WATER, IRRIGATION AND SUSTAINABLE AGRICULTURE (WACWISA)</p> <p>The Director of Internal Audit presented the summary of findings and recommendations of the external audit reports to the Committee. Below are summary of key findings and recommendation(s):</p> <p>3.2 FINDINGS- FINANCIAL AUDIT</p> <p>3.2.1 REVIEW OF FINANCIAL, ADMINISTRATIVE AND INTERNAL CONTROLS</p> <p>The Director of Internal Audit reported that, there were no exceptions.</p> <p>3.2.2 PROJECT DELIVERABLES</p> <p>Condition</p> <p>The Centre was not able to receive the full benefit of achieving the various Disbursement Linked Indicators (DLIs) expected.</p> <p>Recommendation</p> <p>The Centre Management should ensure the results are achieved and submitted on time as required by donors.</p> <p>Comment</p> <p>The Committee agreed with the recommendation by the External Auditors.</p>	
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<p>3.2.3</p>	<p>BANK ACCOUNTS</p> <p>The Director of Internal Audit reported that, there were no exceptions.</p>																												
<p>3.2.4</p>	<p>BANK RECONCILIATION STATEMENT</p> <p>The Director of Internal Audit reported that, there were no exceptions.</p>																												
<p>3.2.5</p>	<p>REMITTANCE - USD 1,498,295.27</p> <p>The Director of Internal Audit reported that, there were no exceptions.</p>																												
<p>3.2.6</p>	<p>PAYMENT OF GOODS AND SERVICES</p> <p>Condition</p> <p>1. The Director of Internal Audit reported that, two payments had the same PV numbers. Below are details of payments:</p> <table border="1" data-bbox="300 792 1201 994"> <thead> <tr> <th>DATE</th> <th>DETAILS</th> <th>PAYEE</th> <th>PV NO.</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>7-Nov-23</td> <td>Driver's Per diem for official trip to Cape Coast</td> <td>Munkaila Iddrisu</td> <td>PV229116</td> <td>\$123.00</td> </tr> <tr> <td>6-Nov-2023</td> <td>Reimbursement of Imprest/Administrative Coordinator</td> <td>Bernard Alando</td> <td>PV229116</td> <td>\$440.53</td> </tr> </tbody> </table> <p>2. Duplicated Payment in Cash book with no Payment Voucher number.</p> <table border="1" data-bbox="300 1084 1206 1267"> <thead> <tr> <th>DATE</th> <th>DETAILS</th> <th>PAYEE</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>06-Feb-23</td> <td>Stipend for January 2023 – Sonia</td> <td>Sonia Ikundabayo</td> <td>\$108.75</td> </tr> <tr> <td>06-Feb-23</td> <td>Stipend for January 2023 duplicated – Sonia</td> <td>Sonia Ikundabayo</td> <td>\$108.75</td> </tr> </tbody> </table> <p>Recommendation</p> <p>Management should ensure that all payments are always cross-checked to avoid duplication.</p> <p>Management Response</p> <ol style="list-style-type: none"> i. There was a network failure of the system during the PV generation and this sometimes results in duplication of PV numbers. ii. Payment was made to all WACWISA scholarship students on 23/01/23 but Sonia’s own was returned unpaid and was mistakenly re-presented twice by the bank for payment on 06/02/23, resulting in the duplication of payment. iii. This was discussed with the student and agreement was reached to offset the second payment against her stipend for the month of April 2023 which was the same as the duplicated amount paid. 	DATE	DETAILS	PAYEE	PV NO.	AMOUNT	7-Nov-23	Driver's Per diem for official trip to Cape Coast	Munkaila Iddrisu	PV229116	\$123.00	6-Nov-2023	Reimbursement of Imprest/Administrative Coordinator	Bernard Alando	PV229116	\$440.53	DATE	DETAILS	PAYEE	AMOUNT	06-Feb-23	Stipend for January 2023 – Sonia	Sonia Ikundabayo	\$108.75	06-Feb-23	Stipend for January 2023 duplicated – Sonia	Sonia Ikundabayo	\$108.75	
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Comment

The Committee noted that, Sonia’s issue was emanating from the bank and for that matter, it should not have been treated in the Cash book but rather reconciliation.

3.2.7**TAX IRREGULARITY- NON-COLLECTION OF VAT INVOICES****Condition**

Two payments were not accompanied with VAT invoices.

DATE	DETAILS	PAYEE	PV NO.	AMOUNT\$
24-Nov-2023	Cost of Conference Package for Writeshop	Best Western Premier	PV2294 78	2,343.34
15-Feb-2023	Request for funds for field work	Prof. Ganiyu Shaibu	PV2217 13	3,245.00

Recommendation

Management should ensure VAT invoices and receipts where applicable are provided as soon as payment is done.

Management Response

This is noted and efforts are being made to get the VAT invoices.

Comments

The Director of WACWISA explained that, the tax irregularities relate to two projects other than the World Bank/Government of Ghana funding. He mentioned that, the VAT from Best Western Premier has been obtained and efforts are being made for Prof. Shaibu to submit a VAT receipt for the payments made.

However, a member advised that, tax irregularities must be taken very seriously and also, steps must be made to pay the tax directly to the Ghana Revenue Authority (GRA) and they would be issued with VAT receipts.

3.2.8**CASH ADVANCE****Condition**

The following Cash Advances issued were above the threshold of US\$5,000:

DATE	DETAILS	PAYEE	PV NO.	AMOUNT \$
1 Mar 2023	Advance to cater for other expenses of officials on trip to Senegal, Cape Verde and the Gambia under CIRAWA	Prof.Saa Dittoh	Trf2023/25	45,200.00
26-Jun-2023	Funds released for field work UNIDO	Dr. Kudadam Joseph Korese	PV225985	5,709.09
5-Jan-2023	Funds Released for CIRAWA draft implementation meeting	Prof. Saa Dittoh	Trf2023/01	5,200.00
1-March-2023	Funds released for field activities under CIRAWA	Prof. Saa Dittoh	Trf2023/23	18,782.61

Recommendations

Management to ensure that its own policies are adhered to.

Management Response

The UNIDO and CIRAWA projects are managed by Project Investigators who are staff of WACWISA. There was the need for a concurrent fieldwork to be undertaken in the four (4) countries, i.e. Senegal, Cape Verde, Gambia and Ghana and the advances were written in the name of the Project Investigator thus causing the exception raised. This is noted and steps will be taken to minimize the amounts advanced to Principal Investigators by making direct transfer of funds to third parties involved in respective project activities.

Comment

A member suggested that, the Centre must ensure that advances above the policy threshold are not paid to one person but paid directly to individuals and service providers to avoid these breaches.

3.2.9

IMPREST REPLENISHMENTS

Condition

A total of US\$6,508.65 was released as imprest in 2023. Funds released on 9th February, 2023 and 22nd March, 2023 were above \$500.

The time interval shows that imprest were reimbursed more than once for the months of July, August and November 2023.

	<p>Recommendation</p> <p>Management should abide by the Public Financial Management Regulations, 2019 on impress ceiling.</p> <p>Management Response</p> <p>There was the urgent need at certain times for the supply of drinking water to the Centre and therefore the petty cash was used in this regard thus causing the exception. Exception is duly noted and compliance will be ensured.</p> <p>Comment</p> <p>The Committee agrees with the recommendation by the External Auditors.</p>	
<p>3,2.10</p>	<p>OFFICIAL RECEIPTS</p> <p>Condition</p> <p>A payment (PV No. PV229694) made to UDS library amounting to \$663.44 had a receipt and invoice without any unique reference number.</p> <p>Recommendation</p> <p>Management should ensure that receipts which have all features as required by Public Financial Management Regulation, 2019 section 53 are accepted as evidence of payments.</p> <p>Management Response</p> <p>This is noted and payments made will demand receipts having all the features.</p> <p>Comment</p> <p>The Committee agrees with the recommendation by the External Auditors.</p>	
<p>3.2.11</p>	<p>FIXED ASSETS</p> <p>The Director of Internal Audit reported that, there were no exceptions.</p>	

<p>3.3</p> <p>3.3.1</p> <p>3.3.2</p>	<p>PROCUREMENT</p> <p>PROCUREMENT PROCESS AND INSTITUTIONAL CAPACITY</p> <p>Condition</p> <p>No conflict-of-interest declaration forms were seen for all the procurement contracts audited.</p> <p>Recommendation</p> <p>Management should ensure Signing Conflict of Interest declaration forms by all Evaluation Panel members prior to start of bids evaluation.</p> <p>Management Response</p> <p>As far as possible no third-party transactions came to our attention and hence all transactions were at arm’s length. Recommendation is duly noted for implementation.</p> <p>Comment</p> <p>The Ag. Director of Procurement explained that, as at the time of the audit, there were no conflicts of interest declaration forms but currently, the Centre has started using the forms.</p> <p>PROCUREMENT PLAN</p> <p>Condition</p> <p>Ten (10) planned procurement activities could not be carried out as at the end of the year under review.</p> <p>Recommendation</p> <p>Management should ensure that the Procurement Plan of the Centre is adhered to.</p> <p>Management Response</p> <table border="1" data-bbox="296 1597 1249 2040"> <thead> <tr> <th data-bbox="296 1597 501 1709">Contract Package</th> <th data-bbox="501 1597 718 1709">Package No.</th> <th data-bbox="718 1597 847 1709">Estimated US \$</th> <th data-bbox="847 1597 1249 1709">Responses</th> </tr> </thead> <tbody> <tr> <td data-bbox="296 1709 501 1928">Supply and Installation of Lift for WACWISA Block</td> <td data-bbox="501 1709 718 1928">NR/UDS/WACWISA/GD/001/23</td> <td data-bbox="718 1709 847 1928">65,714.29</td> <td data-bbox="847 1709 1249 1928">Three different procurements advertisements and processes were undertaken in 2023 to secure a contractor/supplier but could not secure a contract/supplier. It is expected that a lift will be procured in the year 2024</td> </tr> <tr> <td data-bbox="296 1928 501 2040">Supply and Installation of Laboratory</td> <td data-bbox="501 1928 718 2040">NR/UDS/WACWISA/GD/003/23</td> <td data-bbox="718 1928 847 2040">20,000.00</td> <td data-bbox="847 1928 1249 2040">There was a delay in the procurement due to budget differentials but the process was completed in 2023</td> </tr> </tbody> </table>	Contract Package	Package No.	Estimated US \$	Responses	Supply and Installation of Lift for WACWISA Block	NR/UDS/WACWISA/GD/001/23	65,714.29	Three different procurements advertisements and processes were undertaken in 2023 to secure a contractor/supplier but could not secure a contract/supplier. It is expected that a lift will be procured in the year 2024	Supply and Installation of Laboratory	NR/UDS/WACWISA/GD/003/23	20,000.00	There was a delay in the procurement due to budget differentials but the process was completed in 2023	
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Supply and Installation of Laboratory	NR/UDS/WACWISA/GD/003/23	20,000.00	There was a delay in the procurement due to budget differentials but the process was completed in 2023											

Equipment for Nordic Project			
Supply of Cleaning Materials and Cleaning Tools for WACWISA Block	NR/UDS/WACWIS A/GD/007/23	5,238.09	The stock in store was not exhausted so, this activity was not undertaken.
Supply of Metal Safe	NR/UDS/WACWIS A/GD/008/23	1,428.57	Due to limited budget, this could not be carried out
Supply and Installation of Printer and Scanner	NR/UDS/WACWIS A/GD/009/23	4,761.90	This activity was change to a new one to obtain printers for responsible office holders in 2024
Supply of Office Consumables	NR/UDS/WACWIS A/GD/010/23	4,761.90	There was some stock of office consumables so activity was not undertaken
Supply of Souvenirs for WACWISA	NR/UDS/WACWIS A/GD/012/23	7,619.04	This activity was not undertaken because there was still some souvenirs in store.
Supply of 1No. Motorcycle for Delivery Services	NR/UDS/WACWIS A/GD/027/23	1,200.00	Due to budget limitation, this activity could not be done.
Supply of Reagents for WACWISA Laboratory	NR/UDS/WACWIS A/GD/028/23	6,600.00	Due to budget limitation this could not be undertaken
Supply of Glassware and Consumables for WACWISA Laboratory	NR/UDS/WACWIS A/GD/029/23	6,500.00	There was a delay in the process but the activity will be done in 2024

Comment

The Director of WACWISA explained that as at 2023, the procurement of the lift was not done but currently, the lift has been procured. Also, Supply and Installation of Laboratory Equipment for Nordic Project, Supply and Installation of Printer and Scanner, Supply of Reagents for WACWISA Laboratory and Supply of Glassware and Consumables for WACWISA Laboratory were all completed in the first half of 2024. The others will be completed in the second half of 2024.

Director,
WACWIS
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3.3.3

PRICE COMPETITIVENESS

Condition

The following variance were noted between the actuals and the budgeted amounts:

Contract Package	Package No.	Estimated US\$	Actual US\$	Variance US\$	(%)
Supply and Installation of Single Span Gothic Green House for WACWISA	NR/UDS/WACWI SA/GD/002/23	72,380.95	12,752.62	59,628.62	82

Supply and Installation of Laboratory Equipment: Lot 1, 2 and 3.	NR/UDS/WACWI SA/GD/004/23	285,714.28	183,490.77	102,223.51	36
Supply and Installation of Computers	NR/UDS/WACWI SA/GD/005/23	120,000.00	120,024.62	(24.62)	0
Supply of 2No. 6KVA UPS and 1No. Printer	NR/UDS/WACWI SA/GD/006/23	8,095.24	7,454.77	640.47	8
Supply of Calendar and Diaries and other items for WACWISA	NR/UDS/WACWI SA/GD/024/23	9,047.62	4,944.00	4,103.62	45
Supply of Network Materials	NR/UDS/WACWI SA/GD/014/23	350.00	384.00	(34.00)	(10)
Supply of Farm tricycle	NR/UDS/WACWI SA/GD/015/23	2,400.00	2,640.00	(240.00)	(10)
Printing of letterhead	NR/UDS/WACWI SA/GD/016/23	600.00	760.00	(160.00)	(27)
Supply of Tyres	NR/UDS/WACWI SA/GD/018/23	2,000.00	2,616.00	(616.00)	(31)
Supply of Mower	NR/UDS/WACWI SA/GD/019/23	540.00	571.11	(31.11)	(6)
Supply of tyres and batteries for WACWISA	NR/UDS/WACWI SA/GD/020/23	350.00	400.00	(50.00)	(14)
Fabrication of Fish ponds	NR/UDS/WACWI SA/WK/001/23	10,000.00	10,561.54	(561.54)	(6)
Supply of Tyres	NR/UDS/WACWI SA/GD/021/23	2,480.00	22,88.92	(191.08)	8
Supply of Toners for Photocopier	NR/UDS/WACWI SA/GD/022/23	78.00	72.00	6.00	8
Supply of Colour Cartridges for WACWISA	NR/UDS/WACWI SA/GD/023/23	900.00	816.00	84.00	9
Supply of Door Access Control System for WACWISA	NR/UDS/WACWI SA/GD/025/23	6,600.00	7,670.00	(1070.00)	(16)
Supply of 1No. Water Tank Tricycle for WACWISA	NR/UDS/WACWI SA/GD/026/23	5,800.00	7,676.92	(1876.92)	(32)
Totals		527,336.09	362,834.35	161,830.95	30.69

Recommendation

Specific capacity building and training of procurement officers on estimation and budgeting for the Centre to prevent future occurrence.

Management Response

Recommendation is duly noted for implementation.

3.3.4

PROCUREMENT METHODS AND DELIVERABLES

Condition

Very short period, for example one week was given to suppliers to deliver goods.

	<p>Recommendation</p> <p>Management should ensure that suppliers abide by the time provided in the contract.</p> <p>Management Response</p> <p>Management accepts that one-week delivery period provided for in our contract with suppliers is often inadequate. Adequate timelines would be provided going forward.</p> <p>Comment</p> <p>The Committee agrees with the recommendation by the External Auditors.</p>	
3.3.6	<p>SOURCING AND PAYMENT OF SUPPLIERS</p> <p>The Director of Internal Audit reported that, no exceptions were found.</p>	
3.3.7	<p>RECORD KEEPING</p> <p>The Director of Internal Audit reported that, no exceptions were found.</p>	
3.4	<p>SECOND QUARTER 2024 INTERNAL AUDIT REPORT OF WACWISA</p>	
	<p>The Director of Internal Audit reported that, the Internal Auditors conducted the second quarter 2024 audit of WACWISA to review the policies, procedures and governance of the Centre’s initiative of the Africa Centre of Excellence.</p>	
3.4.1	<p>INSTITUTIONAL IMPACT</p>	
	<p>Condition</p>	
	<p>Support to UDS Business Innovation and Incubation Centre (now a Department in the School of Business) to nurture entrepreneurial innovations by faculty and students was under-scheduled.</p>	
	<p>Recommendations</p>	
	<p>1. WACWISA Management should prioritize the allocation of resources.</p>	
	<p>2. Implement regular monitoring and evaluation to ensure progress towards achieving these goals.</p>	

3.4.2	<p>Management Response</p> <p>Engagements have been held with the Vice Chancellor who has mandated the School of Business to support in the implementation and this process is currently progressing.</p> <p>Comment</p> <p>The Audit Committee agrees with the recommendations by the Internal Auditors.</p> <p>DELAY IN INSTALLATION OF LIFT AT THE WACWISA BUILDING</p> <p>Condition</p> <p>The lift meant for the building has not been installed, despite the expected delivery period expiring on 22/06/2023, as stated in the 2023 WACWISA Procurement Plan.</p> <p>Recommendation</p> <p>Measures should be put in place in procuring the lift to enable the Center to meet its implementation timelines.</p> <p>Management Response</p> <p>The University has advertised twice for the procurement of the lift but both attempts did not result in the selection of a competent supplier. A new process for acquiring the lift has been initiated.</p> <p>Comment</p> <p>The Ag. Director of Procurement indicated that, the procurement process to install the lift has now been completed and the contractor is on site and expected to deliver in six (6) months.</p>	
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<p>3.4.3</p>	<p>NON-RECONCILIATION OF PLANNED WITH ACTUALS</p> <p>Condition</p> <p>The WACWISA Procurement Plan was not reconciled with actuals, failing to provide the variance between actual contract sums and budgeted sums.</p> <p>Recommendation</p> <p>The Ag. Director of Procurement/Procurement Coordinator should prepare a quarterly variance analysis report to provide a comprehensive view of procurement performance, aiding WACWISA Management in decision-making.</p> <p>Management Response</p> <p>The reconciliation of the plan was yet to be done. The Ag. Directorate has taken notice of this observation and would submit the reconciled plan as indicated.</p> <p>Comments</p> <p>The Audit Committee agrees with the recommendation by the Internal Auditors.</p>	
<p>3.4.4</p>	<p>WACWISA STUDENTS ENROLLMENT</p> <p>Condition</p> <p>Retention rate for PhD and Master’s Programs as of December 2023 was 90.5%, surpassing the 90% target stated in the policy.</p> <p>Commendation</p> <p>Congratulations to the WACWISA Management team for achieving this milestone.</p>	
<p>3.4.5</p>	<p>QUALITY OF EDUCATION – PUBLICATIONS</p> <p>Condition</p> <p>61 articles and 6 student thesis were published on the WACWISA website as at the time of the audit.</p>	

<p>3.4.6</p> <p>3.4.7</p> <p>3.4.8</p> <p>3.5</p>	<p>Commendation Recognition for effective collaboration of researchers leading to these publications.</p> <p>E-LEARNING PLATFORM</p> <p>Condition E-learning platform was successfully set-up with the required equipment for research and teaching.</p> <p>Commendation Applause for the Management’s success in implementing this planned activity.</p> <p>RELEVANCE OF EDUCATION – LABORATORIES EQUIPMENT</p> <p>Condition Laboratories were set up and necessary research and training equipment procured for the core site.</p> <p>Commendation The Management Team of WACWISA were commended for meeting the policy requirements.</p> <p>GREENHOUSE TECHNOLOGY</p> <p>Condition Investment in greenhouse technology for research, training, and vegetable cultivation to generate income.</p> <p>Commendation Commendation for strategic investment in greenhouse technology supporting the Centre’s activities.</p> <p>CONCLUSION The Director of Internal Audit concluded the presentation by informing the Committee that, the audit has identified several strengths and areas for improvements, which are crucial for enhancing WACWISA’s effectiveness and sustainability. The audit was ranked as very good.</p>	
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<p>4.0</p> <p>4.1</p> <p>4.2</p> <p>4.3</p> <p>5.0</p> <p>6.0</p>	<p>ANY OTHER BUSINESS (A.O.B)</p> <p>Regular Review of WACWISA’s Project</p> <p>A member of the Committee suggested that, there must be regular review of WACWISA’s Project by the Audit Committee. It was also advised that, the Centre should re-look at the team that prepare the budget so that relevant reviews would be made.</p> <p>Director of WACWISA</p> <p>The Director of WACWISA thanked the Chairman, the Vice-Chancellor and the Audit Committee for the support even at a short notice. He informed the Committee that, the issues that has been raised would be taken seriously.</p> <p>Vice-Chancellor</p> <p>The Vice-Chancellor thanked the Committee for their participation and also thanked the Chairman for facilitating the meeting.</p> <p>CHAIRMAN’S CLOSING REMARKS</p> <p>The Chairman thanked the Committee members for honouring the invitation to attend the meeting. He also thanked the Vice-Chancellor and the University Management for making time for Audit Committee meetings.</p> <p>CLOSING</p> <p>In the absence of further deliberations, Ms. Clara Mama Asigri moved for the closure of the meeting and was seconded by Mr. Nurudeen I. Abubakar. A closing prayer was said by Ms. Clara Mama Asigri.</p> <p>The meeting closed at 12:26 pm.</p>	
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Sign...
Dr. Felix Kwame Aveh
(Chairman)

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