

UNIVERSITY FOR DEVELOPMENT STUDIES (UDS)
MINUTES OF SPECIAL AUDIT COMMITTEE MEETING
HELD IN THE COUNCIL CHAMBER, ROOM 140 AND VIA ZOOM ON
MONDAY, DECEMBER 22, 2025

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 |
| 4. Prof. Edmund Muonir Der | - | Member/Rep. UDS Governing Council |
| 5. Dr. Arnold Mashud Abukari | - | Member/Rep. UDS Governing Council |

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 | - | Director of Procurement |
| 5. Mr. Muftawu Iddrisu | - | Accountant of WACWISA |
| 6. Mrs. Elizabeth Boye Kuranchie-Mensah | - | Secretary |

NO.	DISCUSSIONS	ACTION
1.0	OPENING The Chairman called the meeting to order at 08:43 am.	
2.0	WELCOME The Chairman welcomed members for the Special Audit Committee Meeting which will discuss the West Africa Centre for Water, Irrigation and Sustainable Agriculture (WACWISA) internal and external audit reports.	

<p>3.0</p> <p>4.0</p> <p>4.1</p> <p>4.1.1</p>	<p>DECLARATION OF CONFLICT OF INTEREST</p> <p>The Chairman asked if any member’s interest is conflicted by the agenda. In the absence of conflict of interest, Prof. Edmund Muonir Der moved for the adoption of the agenda and was seconded by Dr. Arnold Mashud Abubakar.</p> <p>BUSINESS OF THE DAY (B.O.D)</p> <p>INTERNAL AUDIT REPORTS FROM JANUARY–JUNE 2025: WEST AFRICA CENTRE FOR WATER, IRRIGATION AND SUSTAINABLE AGRICULTURE (WACWISA)</p> <p>The Director of Internal Audit informed the Committee that Internal and External Audits had been differently conducted on the West Africa Centre for Water, Irrigation and Sustainable Agriculture (WACWISA) for the period January–June 2025 to provide independent assurance on financial management, governance, compliance, and performance in line with the ACE Impact Results Framework and applicable statutory and donor requirements. He presented the summary of findings and recommendations of the internal audit reports to the Committee. Below are summary of key findings and recommendation(s):</p> <p>Late Payment of Withholding Tax GHS318,380.67</p> <ul style="list-style-type: none"> • Condition <p>The Director of Internal Audit reported that the audit review showed that a total of GHS318,380.67 in withholding tax was remitted after the statutory deadline.</p> <ul style="list-style-type: none"> • Recommendation <p>WACWISA Management should ensure that all taxes are paid promptly within the stipulated period.</p> <ul style="list-style-type: none"> • Management Response <p>Noted</p> <p>Comment</p> <p>The Audit Committee agreed with the recommendation.</p>	
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4.1.2

Late Payment of Withholding VAT-GHS21,573.60

- Condition

The Director of Internal Audit informed the Committee that the audit review revealed that a total of GHS21,573.60 in withholding VAT was not remitted to the Ghana Revenue Authority (GRA) within the required statutory period. The payment was made after the deadline, constituting a breach of the VAT Act.

- Recommendation

WACWISA Management should put in place stronger internal controls to ensure all tax obligations are monitored and paid within the statutory deadlines.

Periodic supervisory reviews of tax remittances should be conducted to provide additional assurance of timely compliance.

- Management Response

Noted

Comment

The Audit Committee agreed with the recommendations.

4.2

Procurement Issues

4.2.1

Contracts in Procurement Plan but not Awarded

- Condition

According to the Director of Internal Audit, from the analysis of documents made available to the audit team, the following were noticed as per the table:

SN	TYPE OF CONTRACT	AMOUNT GHS	COMMENT
1	Price quotation contracts	36,003.18	Processed to evaluation stage but the contracts were not awarded due to lack of funds. Efforts are made to continue the process.
2	National competitive tender contracts	4,628,695.68	Processed to evaluation stage but the contracts were not awarded due to lack of funds. The process will continue immediately funds are available.

	<ul style="list-style-type: none"> • Recommendations <p>It was recommended that the Centre’s Management should hasten with the price quotation contracts to be completed. It was also recommended that efforts should be made to let the Government of Ghana release the funds for the completion of the national competitive tender contracts.</p> <ul style="list-style-type: none"> • Management Response <p>The procurement process started but the national competitive tender contracts have been halted due to lack of funds. The Procurement Directorate would notify the tenderers of the delay.</p> <p>Comment</p> <p>The Audit Committee agreed with the recommendations.</p> <p>4.2.2 Contracts Awarded Delivered and Paid in the Procurement Plan</p> <ul style="list-style-type: none"> • Condition <p>The Director of Internal Audit informed the Committee that the audit team observed from their engagement with the Procurement Directorate that contracts to a total of GHS362,328.82 were awarded, executed and paid for within the period of the audit.</p> <ul style="list-style-type: none"> • Commendation <p>The Centre’s Management was commended for the proactiveness and urged that this practice should continue.</p> <p>4.3 Others</p> <p>4.3.1 Disbursement Linked Indicators (DLI) 1: Institutional Readiness – 100% Achieved</p> <ul style="list-style-type: none"> • Condition <p>The Director of Internal Audit indicated that the audit noted that all requirements were fully met and verified.</p> <ul style="list-style-type: none"> • Commendation <p>The Centre’s Management was commended for achieving full compliance in institutional readiness.</p>	
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4.3.2	<p>DLI 2: Development Impact of ACE – 100% Achieved</p> <ul style="list-style-type: none"> • Condition <p>The Director of Internal Audit indicated that all indicators under this category were fully achieved.</p> <ul style="list-style-type: none"> • Commendation <p>The audit indicated that the Centre’s Management should be applauded for demonstrating impact consistent with ACE expectations.</p>	
4.3.3	<p>DLI 3: Quantity of Students (Gender & Regional Focus) – 100% Achieved</p> <ul style="list-style-type: none"> • Condition <p>Twenty-eight (28) new Master’s students were reported and verified. Other categories (PhD, short courses) recorded no new enrolments this round, but cumulative targets were verified.</p> <ul style="list-style-type: none"> • Commendation <p>The Centre’s Management was commended for achieving the overall student enrolment targets.</p>	
4.3.4	<p>DLI 4: Quality of Education & Research – 100% Achieved</p> <ul style="list-style-type: none"> • Condition <p>The Director of Internal Audit indicated that the audit team noted that all indicators were reported and verified in full.</p> <ul style="list-style-type: none"> • Commendation <p>The Centre’s Management was commended for maintaining high standards of quality in education and research.</p>	
4.3.5	<p>Relevance of Education & Research – 98% Achieved</p> <ul style="list-style-type: none"> • Condition <p>The Director of Internal Audit noted the audit observed that external revenue and entrepreneurship targets were fully achieved; however, internships achieved only 76%.</p> <ul style="list-style-type: none"> • Commendation and Recommendation <p>The Centre was commended for meeting external revenue and entrepreneurship targets. It was recommended that the Centre’s Management</p>	

	<p>is encouraged to strengthen industry linkages to improve internship placements.</p>	
4.3.6	<p>DLI 6: Fiduciary & Financial Management – 100% Achieved</p> <ul style="list-style-type: none"> • Condition <p>With regards to fiduciary and financial management, the achievement was 100%. This however did not include Procurement Quality which was not assessed for the period.</p> <ul style="list-style-type: none"> • Commendation <p>The Management of WACWISA was commended for strong financial reporting and transparency.</p>	
4.3.7	<p>DLI 7: Institutional Impact – 100% Achieved</p> <ul style="list-style-type: none"> • Condition <p>It was observed that all sub-indicators were fully achieved under this DLI.</p> <ul style="list-style-type: none"> • Commendation <p>WACWISA’s Management was commended for ensuring that institutional reforms were fully implemented.</p>	
4.3.8	<p>Budget versus Actual Performance</p> <ul style="list-style-type: none"> • Condition <p>The Director of Internal Audit indicated that the audit report noted that the project had a budget of SDR 4,902,282 (USD 6,904,625) against which actual earnings were SDR 4,821,209 (USD 6,790,439), leaving an outstanding payment due as SDR 61,817 (USD 87,065) for achieved results, bringing the total to SDR 4,883,026 (USD 6,877,504), representing 99.6% of the budget in SDR terms and 98% in USD terms per achieved results, with variances arising from internships (76% achieved, shortfall USD 27,119), while all other DLIs were fully achieved (100%).</p> <ul style="list-style-type: none"> • Commendation <p>WACWISA Management was commended for successfully securing over 6.79 million USD in earned disbursements, reflecting strong alignment between reported achievements and financial performance.</p>	

	<p>The Director of Internal Audit explained that this demonstrates effective programme management, financial accountability, and achievement of most DLIs.</p> <ul style="list-style-type: none"> • Recommendation <p>The Management of WACWISA was commended and advised to should liaise with the funding agency to ensure timely disbursement of the outstanding 61,817 SDR (87,065 USD).</p> <p>General Comment on the Internal Audit Report</p> <p>A member enquired why the Centre could not achieve 100% on the two items relating to procurement. The Procurement Director noted that the projects were advertised and processes leading to the evaluation stage were undertaken but there was later a notification regarding unavailability of funds from the Director of WACWISA. This was the reason for the projects being budgeted but could not be executed within the time frame.</p>	
4.4	EXTERNAL AUDIT REPORTS FROM JANUARY–JUNE 2025: WEST AFRICA CENTRE FOR WATER, IRRIGATION AND SUSTAINABLE AGRICULTURE (WACWISA)	
4.4.1	<p>Financial</p> <p>The Director of Internal Audit informed the Committee that as required by the performance and funding Contract Agreement, the audit was carried out in accordance with the Ghana's Public Financial Management Act, 2016 (Act 921), Public Financial Management Regulations, 2019 (LI 2378) and the Financial Management Manual of the Centre.</p>	
4.4.2	<p>Outstanding Balance from the World Bank</p> <ul style="list-style-type: none"> • Exception <p>The External Auditors observed that the Project was yet to receive funds earned to the tune of \$1,323,133.70.</p>	

	<ul style="list-style-type: none"> • Recommendation <p>The External Auditors recommended that the Centre's Management should liaise with financiers to ensure release of funds on time.</p> <ul style="list-style-type: none"> • Management Response <p>Noted for follow-up with the World Bank.</p> <p>Comment</p> <p>The Audit Committee agreed with the recommendation by the External Auditors.</p>	
4.4.3	<p>Remittance</p> <ul style="list-style-type: none"> • Exception <p>The External Auditors noted that the Project did not receive grants from the International Bank for Reconstruction and Development (IBRD) and International Development Association (IDA) during the year under review.</p> <ul style="list-style-type: none"> • Recommendation <p>The External Auditors recommended that Financiers are encouraged to remit funds for successful implementation of the Centre's objectives and achievement of performance indicators.</p> <p>Comment</p> <p>The Audit Committee agreed with the recommendation by the External Auditors.</p>	
4.4.4	<p>Externally Generated Funds</p> <ul style="list-style-type: none"> • Exception <p>None</p>	
4.4.5	<p>Issuance of Receipts</p> <ul style="list-style-type: none"> • Exception <p>The following funds received were not receipted for:</p>	

	Date	Details	Reference	Amount US\$					
	4-Apr-2025	Transfer from Hilla Limann Tech. University	Ref:H98ZEXA25 0941RDIJ	28 475.86					
	17-Apr- 2025	Transfer from Glasgow Caledonian University	Ref:H981NFT251 070235	14 431.98					
	30-Apr- 2025	Ecologische Landbouw Project, Ghana-Final Pmt for the evaluation and redesign assignment of the smallholder irrigation project executed BIJ PISL Ghana	Ref:H981NFT251 200612	4,482.00					
	5-Mar-2025	Transfer from Partners of the Centre for Joint Research Work	Ref:H51 FTR25125250011	29,807.82					
	<ul style="list-style-type: none">• Recommendation <p>The External Auditors recommended that the Centre’s Management should ensure to issue receipt for every fund received.</p>								
	<ul style="list-style-type: none">• Management Response <p>Management have duly noted and issued the receipts.</p>								
	Comment <p>The Audit Committee agreed with the recommendation by the External Auditors.</p>								
	4.4.6 Engagement of Research Assistant								
<ul style="list-style-type: none">• Exception <p>The External Auditors observed that a Research Assistant was not engaged as a staff of the project.</p>									
<table><tr><td>NAME</td><td>POSITION</td><td>PERIOD</td></tr><tr><td>Yakubu Saaka Zakari</td><td>Research Assistant</td><td>1st Sept. 2024 - 2026</td></tr></table>				NAME	POSITION	PERIOD	Yakubu Saaka Zakari	Research Assistant	1st Sept. 2024 - 2026
NAME	POSITION	PERIOD							
Yakubu Saaka Zakari	Research Assistant	1st Sept. 2024 - 2026							
<ul style="list-style-type: none">• Recommendations <p>The External Auditors recommended that the Centre should ensure that appropriate deductions are done and paid. They also advised that the Centre</p>									

should revise the appointment of subsequent Research Assistants to include the appropriate benefits and deductions.

- **Management Response**

Management have duly noted for implementation.

Comment

The Director of WACWISA explained to the Committee that the Research Assistant was on an Associate Project and not on the World Bank ACE Impact Project.

4.4.7 Difference in Quarterly Report and Financial Records

- **Exception**

Details	Quarterly Report (US\$)	Financial Records	Difference
Ecobank Dollar	578 695.05	578 695.05	
Ecobank Cedi	59,710.22	61 186.54	1476.32
Exchange Gain	18,508.92	18,788.47	279.57
Total	656 914.19	658 670.06	755.89

- **Recommendation**

The External Auditors recommended that the Centre's Management should ensure that information is reliable for reporting and decision making.

- **Management Response**

Management has duly noted.

Comment

The Audit Committee agreed with the recommendations by the External Auditors.

4.5	Procurement																																		
4.5.1	Procurement Process and Institutional Capacity <ul style="list-style-type: none"> Exception <p>None</p>																																		
4.5.2	Procurement Plan <ul style="list-style-type: none"> Exception <p>The following activities could not be carried out as at the end of the period under review:</p> <table border="1"> <thead> <tr> <th>Contract Package</th><th>Package No.</th><th>Estimated</th></tr> </thead> <tbody> <tr> <td>Procurement of Molecular Biology Liquid handling Sample preparation Kits</td><td>NR/UDS/WACWISA/GD/001/25</td><td>53,313.26</td></tr> <tr> <td>Procurement of Various Micro Biology Laboratory Equipment</td><td>NR/UDS/WACWISA/GD/002/25</td><td>53,150.38</td></tr> <tr> <td>Procurement of Laboratory Sample processing Equipment</td><td>NR/UDS/WACWISA/GD/003/25</td><td>50,833.09</td></tr> <tr> <td>Laboratory Reagents</td><td>NR/UDS/WACWISA/GD/004/25</td><td>16,666.67</td></tr> <tr> <td>Glassware and Consumables</td><td>NR/UDS/WACWISA/GD/006/25</td><td>16,400.00</td></tr> <tr> <td>Communication items</td><td>NR/UDS/WACWISA/GD/007/25</td><td>6,066.67</td></tr> <tr> <td>Tyres and Batteries</td><td>NR/UDS/WACWISA/GD/010/25</td><td>6,066.67</td></tr> <tr> <td>Procurement of Molecular Biology Sample Preparation Equipment</td><td>NR/UDS/WACWISA/GD/011/25</td><td>53,289.85</td></tr> <tr> <td>Procurement of Gases and Water Purification System Consumables</td><td>NR/UDS/WACWISA/GD/012/25</td><td>42,436.39</td></tr> <tr> <td>Supply of Lam for AAS System</td><td>NR/UDS/WACWISA/GD/013/25</td><td>4,700.00</td></tr> </tbody> </table> <ul style="list-style-type: none"> Recommendation <p>The External Auditors recommended that the Centre's Management should ensure that the Procurement Plan of the Centre is adhered to and where necessary reviewed.</p>	Contract Package	Package No.	Estimated	Procurement of Molecular Biology Liquid handling Sample preparation Kits	NR/UDS/WACWISA/GD/001/25	53,313.26	Procurement of Various Micro Biology Laboratory Equipment	NR/UDS/WACWISA/GD/002/25	53,150.38	Procurement of Laboratory Sample processing Equipment	NR/UDS/WACWISA/GD/003/25	50,833.09	Laboratory Reagents	NR/UDS/WACWISA/GD/004/25	16,666.67	Glassware and Consumables	NR/UDS/WACWISA/GD/006/25	16,400.00	Communication items	NR/UDS/WACWISA/GD/007/25	6,066.67	Tyres and Batteries	NR/UDS/WACWISA/GD/010/25	6,066.67	Procurement of Molecular Biology Sample Preparation Equipment	NR/UDS/WACWISA/GD/011/25	53,289.85	Procurement of Gases and Water Purification System Consumables	NR/UDS/WACWISA/GD/012/25	42,436.39	Supply of Lam for AAS System	NR/UDS/WACWISA/GD/013/25	4,700.00	
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- **Management Response**

Management have duly noted the Exception, Issue and Recommendations for implementation as this was due to limited available budget/funds for the procurements.

4.5.3 Declaration of Interest by Evaluation Panel

- **Exception**

Some members of the ad-hoc committee on the evaluation panel failed to disclose their interest in relation to evaluating tenders.

- **Recommendation**

Management should ensure that procurement procedures are adhered to.

Comment

The Audit Committee agreed with the recommendations by the External Auditors.

4.5.4 Price Competitiveness

- **Exception**

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

Contract Package	Package No.	Estimated	Actual	Difference
		LJS\$		
Stationery	NR/UDS/WACWISA /GD/005/25	3,446.67	3,191.67	255.00
Cleaning Materials	NR/UDS/WACWISA /GD/008/25	3,400.00	793.17	2,606.83
Toners and Cartridges	NR/UDS/WACWISA /GD/009/25	9,350.00	6,610.24	2,739.76
Pavement works for Car Park	NR/UDS/WACWISA "K/001/25	10,000.00	9,993	7.00


- **Recommendation**


The External Auditors recommended that the Centre's Management should provide targeted training to Procurement Unit and Budgeting staff on accurate cost estimation.

	<ul style="list-style-type: none"> • Management Response <p>The procurement plan for these items (Stationery, cleaning materials and toners and cartridges) were made based on the entire year activities. Procuring all the entire budgeted items at once would not be economically prudent and so the items were procured as and when quantities in the store reached the reorder level. The actuals seen in the plan were for the first and second quarters but not the entire year. The balances are meant for the third and fourth quarters of the year.</p> <p>Comment</p> <p>The Audit Committee advised that the budget could have been done quarterly because quarterly consumption against annual budget will not match.</p>	
4.5.5	<p>Sourcing and Payment of Suppliers</p> <ul style="list-style-type: none"> • Exception <p>None</p>	
4.6	<p>Conclusion</p> <p>The Director of Internal Audit indicated that WACWISA demonstrated strong performance under the ACE Impact programme, achieving 98–100% of DLIs and securing over USD 6.79 million in verified disbursements, reflecting sound fiduciary management and effective institutional capacity. Key improvement areas include timely tax remittances, strengthening procurement quality assurance, enhancing internship partnerships, and securing outstanding disbursements to sustain full programme impact.</p>	
5.0	ANY OTHER BUSINESS (A.O.B)	
5.1	<p>General Remarks on WACWISA’s Project</p> <p>The Chairman of the Audit Committee advised the Director of WACWISA to make the Centre’s Sustainability plan available to the Governing Council of the University for approval.</p>	

5.2	<p>Director of WACWISA</p> <p>The Director of WACWISA thanked the Chairman, the Vice-Chancellor, the University Management and the Audit Committee for their continuous support.</p>	
5.3	<p>Vice-Chancellor</p> <p>The Vice-Chancellor commended WACWISA for the 100% DLI and also commended Prof. Felix Kofi Abagale for leading the Centre up to this level. He wished everyone a Merry Christmas and a Prosperous New Year.</p>	
5.4	<p>Director of Finance</p> <p>The Director of Finance thanked everyone for the massive support especially the Chairman of the Committee for his leadership and also the Director of WACWISA for all the achievement made. He assured members that the Director of WACWISA is still pursuing to get the outstanding funds. He explained that the project is based on achieving results before funds are released so the Centre is working hard to get the outstanding money.</p>	
5.5	<p>Remarks from Other Committee Members</p> <p>Some Committee members thanked the Centre for the good work done and advised the Centre to liaise with the University Management and make the Sustainability Plan of the Centre available to the Governing Council for its approval, since the Centre is part of the University.</p> <p>Others also advised that the Centre should make a follow-up on the outstanding money so that the Centre can receive it since they have worked for it.</p> <p>Last but not least, a member expressed his appreciation for the performance by the Centre and noted that auditing is done to strengthen an institution but not to target an individual.</p>	

6.0	<p>CHAIRMAN’S CLOSING REMARKS</p> <p>The Chairman thanked the Audit Committee members for their attendance and the Director of Internal Audit for the presentation, and also the Director of Procurement for availing himself for the meeting.</p>	
7.0	<p>CLOSING</p> <p>In the absence of further deliberations, Dr. Arnold Mashud Abukari moved for the adjournment of the meeting and was seconded by Mr. Abdulai Mohammed. A closing prayer was said by Ms. Clara Mama Asigri.</p> <p>The meeting closed at 9:45 am.</p>	

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

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