

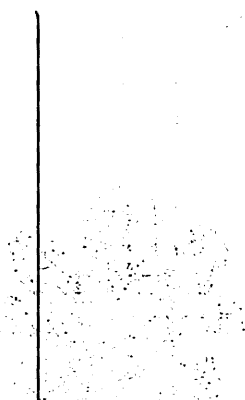


FEDERAL REPUBLIC OF NIGERIA

**Views of the Government of the
Federal Republic of Nigeria
on the
Visitation Panel's Report into the Affairs of the
Michael Opara University of Agriculture, Umudike
(2011- 2015)**

DECEMBER, 2022

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FOR THE DIRECTOR, FBI

**WHITE PAPER ON THE REPORT OF THE VISITATION PANEL INTO THE
AFFAIRS OF THE MICHAEL OPARA UNIVERSITY OF AGRICULTURE, UMUDIKE
(2011 - 2015)**



ARRANGEMENT OF PARAGRAPHS

Paragraph:

1. White Paper on the Report of the Visitation Panel into the Affairs of the Michael Opara University of Agriculture, Umudike (2011 - 2015).
2. Citation.

SCHEDULE

**WHITE PAPER ON THE REPORT OF THE VISITATION PANEL INTO
THE AFFAIRS OF THE MICHAEL OPARA UNIVERSITY OF
AGRICULTURE, UMUDIKE
(2011 - 2015)**

1. The Federal Government White Paper on the Report of the Visitation Panel into the affairs of the Michael Opara University of Agriculture, Umudike (2011 - 2015) as provided in the schedule to this Notice is hereby published in the Federal Government Gazette.

Publication
of Federal
Government
White Paper
on the
Report of the
Visitation
Panel into
the affairs of
the Michael
Opara
University of
Agriculture,
Umudike
(2011 -
2015).

2. This Notice may be cited as the "White Paper on the Report of the Visitation Panel into the affairs of the Michael Opara University of Agriculture, Umudike (2011 - 2015)".

Citation.

1.0. INTRODUCTION

1.1. INAUGURATION OF THE VISITATION PANELS

The Presidential Visitation Panels to the thirty-eight (38) Federal Universities and four (4) Inter-University Centres were inaugurated on Tuesday, 13th April, 2021, by the Honourable Minister of Education, Mallam Adamu Adamu, at the Idris Abdulkadir Auditorium, National Universities Commission (NUC), Maitama, Abuja.

1.2. COMPOSITION OF THE PANEL

Membership of the Visitation Panel to the Michael Okpara University of Agriculture, Umudike, was as follows:

- | | | | | | | |
|-------|---|----|----|----|----|------------------|
| (i) | Professor Suleyman Adeyemi | .. | .. | .. | .. | <i>Chairman</i> |
| (ii) | Dr. Timothy I. Utile | .. | .. | .. | .. | <i>Member</i> |
| (iii) | Professor Aishatu Iya Ahmed | .. | .. | .. | .. | <i>Member</i> |
| (iv) | Mr. Shuaibu Idris, mni
(Replaced Dr. Emmanuel Igben).. | .. | .. | .. | .. | <i>Member</i> |
| (v) | Barrister Victor U. Onuoha | .. | .. | .. | .. | <i>Member</i> |
| (vi) | Professor Tanimu Abubakar | .. | .. | .. | .. | <i>Member</i> |
| (vii) | Engineer Abraham Chundusu | .. | .. | .. | .. | <i>Secretary</i> |

1.3. TERMS OF REFERENCE

The Terms of Reference (ToR) of the Panel were to :

(i) inquire into the level of implementation of the White Paper on the last visitation report ;

(ii) examine the leadership quality of the University in terms of roles of the Governing Council, the Vice-Chancellors and other principal officers ;

(iii) look into the financial management of each institution including statutory allocations and internally generated revenue over the recommended period, and determine whether it was in compliance with appropriate regulations ;

(iv) investigate the application of funds, particularly the special grants and loans meant for specific projects in order to determine the status of such projects and their relevance for further funding ;

(v) examine the adequacy of the staff and staff development programmes of each university ;

(vi) determine the relationship between the university and the various statutory bodies it interacts with according to its law for the purpose of supervision, planning, finance, discipline, guidance and any other relationship (i.e. Governing Council, NUC, and the Federal Ministry of Education (FME));

(vii) examine the law establishing the university including the relationship between the various internal organs, units and offices, and indicate the ways the law has been observed by the competent authorities, and also suggest any modifications to the law ;

(viii) trace the historical evolution of the university and take stock of its net achievements and problems as well as its style and direction ;

(ix) examine the general security in the university and how the university has dealt with it, and recommend appropriate measures ; and

(x) examine the processes and structures of discipline of students in each university in line with the due process of the rule of law.

1.4. Details of the Findings/Observations and Recommendations of the Visitation Panel, as well as the Comments indicating recommendations accepted, noted or rejected by the Visitor are contained in a tabular format in sections 2 – 11 of this gazette. The highlights of the Visitor's directives include:

(i) the University Management should involve all relevant stakeholders in the implementation of subsequent White Papers on reports of Visitation Panels;

(ii) all employments in the University must be made in line with approved Conditions of Service and the due process of Law ;

(iii) FME to ensure that a representative of the FMARD is on the Council;

(iv) Government should always appoint as Vice-Chancellors, people of exemplary character, moral rectitude and respect for the rule of law and due process, as well as excellent knowledge of the workings of the university system;

(v) EFCC should investigate the tenure of Prof. Hilary. O. Edeoga as Vice Chancellor including contracts to Messrs. Digital Security Technology Limited and Stechal Limited ;

(vi) Council to ensure good governance and clearly-defined schedule of duties for its Principal Officers.

(vii) the Bursary should be fully computerised and its services automated;

(viii) Only appropriately qualified and experience persons are to be recruited as Bursars ;

(ix) the University Law should be amended to provide for at least two meetings of the Congregation in an academic year ;

(x) the Vice-Chancellor should ensure that a robust Accounting Software is purchased and installed as well as introduce and implement Financial Reporting Guideline ;

(xi) the University should adhere to extant financial regulations and circulars;

(xii) the University must operate a maintain a standard Fixed Assets Register;

(xiii) Council should enhance its oversight function on Procurement Process ;

(xiv) Council should ensure that it streamlines the ownership of the University businesses ;

(xv) Council and management must establish ownership of all its assets and investments and keep their records up-to-date, as well as ensure that the Microfinance Bank operates as a Limited Liability Company owned by the University;

(xvi) the University Management should, as a means of boosting its IGR, explore the possibilities of establishing an Endowment Fund, sourcing of foreign grants and partnering with corporations ;

(xvii) Governing Council to ensure that all unauthorised virements from the NEEDS Assessment fund and TETFund should be reversed, appropriate sanctions applied and future virements stopped ;

(xviii) the unaccounted difference between fund releases and utilisation for capital grant, TETFUND and NEEDS Assessment fund should be recovered and reapplied to the projects ;

(xix) Council should always constitute a Board of Survey in boarding of University vehicles and other equipment ;

(xx) University should put in place a robust staff development programme;

(xxi) Council should ensure that the 50 per cent to 50 per cent ratio for agricultural and non-agricultural programmes should be resolved in favour of the former ;

(xxii) Council should address the current high staff : student ratio of 1 : 35 in line with NUC's guideline of 1 : 15 ;

(xxiii) Council should ensure staff promotion should be fair and equitable as well as in line with the Conditions of Service ;

(xxiv) University Management should change its current management style to an inclusive one ;

(xxv) University Management to work with FME to ensure the name of the University is gazetted;

(xxvi) Council to work with FME to secure the C of O from the State Government;

(xxvii) the Libraries should be adequately equipped ;

(xxviii) the University to prioritise movement to the permanent site and build more facilities for teaching, learning and living for both staff and students ; and

(xxix) the University should update, produce and implement a comprehensive Security Policy, with clearly-defined guidelines, procedures and code of conduct.

1.4. Other Matters : Petition and memos. The Council is directed to review and appropriately address all memorandum from stakeholders and petitions from individuals, received by the Panel and contained in the report.

TERMOFREFERENCEONE

"Inquire into the level of implementation of the white paper on the last visitation."

<i>S/No.</i>	<i>Item</i>	<i>Observations/Findings</i>	<i>Recommendations</i>	<i>Comments</i>
21.	IMPLEMENTATION OF PREVIOUS WHITE PAPER	The Panel found out that out of the directives given by the Visitor, six (6) were completed/done, eight (8) were on-going 75 per cent of the directives given by the Visitor had while two (2) were not done/complied with.	<p>(i) The Govern- ing Council and M a n a g e m e n t should make all nec- essary efforts to fully comply with the directives of the Visitor.</p> <p>(ii) The Federal Government should provide the take-off grant which the Uni- versity is yet to re- ceive 29 years after establishment.</p>	<p>(i) Visitor ac- cepts recom- mendation (i) and directs that management should involve relevant stake- holders in its implementation.</p> <p>(ii) Visitor notes recom- mendation (ii).</p>

TERMOFREFERENCETWO

"Look into the leadership quality of the University in terms of the roles of the Governing Council, the Vice Chancellor and other Principal Officers."

S/No.	Item	Observations/Findings	Recommendations	Comments
3.1.	THE GOVERNING COUNCIL	<p><i>The Professor Jibole-led Council (2009-2012)</i></p> <p>During the period under review (2011-2015), the fourth (4th) Council with Professor Mvendaga Jibo as Pro-Chancellor and Chairman of Council, served from 2009 - 2012.</p> <p><i>The Professor Anya-led Council (2013-2017)</i></p> <p>The fifth (5) Council inaugurated on 21st February, 2013 served for a tenure of four years which ended in February, 2017.</p> <p>(i) Membership of Council did not include a representative of the Federal Ministry of Agriculture and Rural Development. However, the University Act No. 48, section 16 (1) A434 of 1992, stipulates that 'The Federal Ministry of Agriculture, Water Resources and Rural Development shall have responsibility for agricultural education.</p> <p>(ii) Council met regularly and the meetings, under the chairmanship of Anya, were generally very cordial.</p>	<p>Henceforth, a representative of the Federal Ministry of Agriculture should be on the council. This is because the Law recognises the Federal Ministry of Agriculture as the Ministry funding activities of the University and not the Federal Ministry of Education.</p>	<p><i>Visitor accepts this recommendation and directs FME to comply.</i></p>

S/No.	Item	Observations/Findings	Recommendations	Comments
		<p>(iii) Council constituted Committees of Council including a committee to look at land issues affecting the University and the neighbouring communities.</p>		
3.2.	<p>PROFESSOR HILLARY ODO EDEOGA (VICE-CHANCELLOR, 2011-2016)</p>	<p>(i) Professor Hillary Ikenna Odo Edeoga served from 1st March, 2011 to 28th February, 2016.</p> <p>(ii) His administration started well with some achievements recorded but derailed in the second year in office. There were many financial infractions, projects abandoned due to lack of due diligence in contract awards, arbitrary appointments and promotions of staff.</p>	<p>(i) Henceforth, all employments in the University must be made in line with approved Conditions of Service and the due process of Law.</p> <p>(ii) Government should at all times appoint Vice-Chancellors, people of exemplary character, moral rectitude and respect for the rule of law and due process and possessing excellent knowledge of the workings of the university system.</p> <p>(iii) Prof. Edeoga should be held responsible for the various infractions of his tenure.</p> <p>(iv) Professor Edeoga should recuse himself from the services of the University.</p> <p>(v) Subsequent Vice-Chancellors of the University must be made to submit written hand over notes to their successors.</p>	<p><i>Visitor accepts recommendations (i) to (v) and directs EFCC to investigate the tenure of Professor Edeoga in the areas of:</i></p> <p>(a) <i>Contracts to Messrs Digital Security Technology Ltd. and Stechl Ltd.</i></p> <p>(b) <i>Recruitment,</i></p> <p>(c) <i>Financials and advances, and sanction officers found culpable.</i></p>

S/No.	Item	Observations/Findings	Recommendations	Comments
33.	<p>THE DEPUTY VICE-CHANCELLOR</p> <p><i>Professor Enoch Nwankwo Akobundu (2011-2015)</i></p>	<p>Professor Enoch Nwankwo Akobundu served as Deputy Vice-Chancellor under Professor Onyido. He chaired the Inter-Ministerial Committee for the payment of compensation Phase II and was also Chairman University/Community Relations. He performed very well.</p>	<p>Professor Akobundu was not commended as recommended by the Visitation panel and so he should be commended.</p>	<p><i>Visitor notes this recommendation.</i></p>
	<p>THE DEPUTY VICE-CHANCELLOR</p> <p><i>Professor Dominic Okpara (March 2012-April 2016)</i></p>	<p>(i) Professor Okpara served as Deputy Vice-Chancellor under Professor Edeoga. He performed such assignments as were assigned to him by the Vice-Chancellor. He also acted on behalf of the Vice-Chancellor, by virtue of his position as DVC, and was a member of Council.</p> <p>(ii) He claimed ignorance of the affairs of the University during his tenure as DVC.</p>	<p>Professor Okpara should be advised to show positive interest in matters affecting the progress and development of the University.</p>	<p><i>Visitor notes this recommendation and directs EFCC to also include DVC, Professor Okpara in its investigation.</i></p>
34.	<p>MR. P. C. NWAOMA (ACTING REGISTRAR, 2011)</p>	<p>Mr. P. C. Nwaoma acted as Registrar from 8th May - 10th July 2011. Available records showed that he handled both minutes of Senate and Council satisfactorily, during the period.</p>	<p>Mr. P.C. Nwaoma should be commended for his satisfactory performance as Acting Registrar, Michael Okpara University.</p>	<p><i>Visitor notes this recommendation.</i></p>

S/No.	Item	Observations/Findings	Recommendations	Comments
3.4.1.	DR. A. C. NWOKOCHA (2011-2017)	<p>(a) Dr. A.C. Nwokocho assumed duty as the substantive Registrar, MOUAU on 11th July, 2011. Though he met a polarised Registry, he consulted with Management to reorganise the Registry for effective service delivery.</p> <p>(b) Dr. Nwokocho enjoyed cordial relationships with the University Community and other stakeholders. He advised against massive sacking of staff from the University and wrong assessment of staff for promotion.</p> <p>(c) However, Dr. Nwokocho as an appointee from the College of Education (Technical) Omoku, without cognate experience in university administration was unable to interpret university regulations and apply them appropriately. He lacked the capacity and moral integrity to advise Council and Management on critical issues of administration.</p> <p>(d) Alienation of the Registrar from sensitive administrative functions of the University could lead to major lapses in the system.</p>	<p>(i) The University should, henceforth, recruit Registrars with cognate experience.</p> <p>(ii) The Registrar, as the Chief Administrative Officer responsible to the Vice-Chancellor for day-to-day administration, should be given unfettered opportunities by the Vice-Chancellor to carry out his duties with confidence.</p> <p>(iii) The Deputy Vice-Chancellor Administration, as an academic, should be more concerned with the administration of Research and Development, rather than core registry functions regarding senior and junior staff.</p> <p>(iv) The Vice-Chancellor, as the Chief Executive Officer, should ensure cordial relationships between his office and those of Principal Officers, at all times.</p> <p>(v) Dr. Nwokocho's efforts in repositioning the Registry should be noted.</p>	<p><i>Visitor notes these recommendations and urges Council to ensure good governance and clearly-defined schedule of duties for its Principal Officers.</i></p>

S/No.	Item	Observations/Findings	Recommendations	Comments
3.5.	THE BURSAR DR.SANMI O. SUNMONU (2007-2012)	Dr. Sunmonu served as the Bursar from 2007 and ended his tenure on 11th February 2012. He was a team player in the Management of financial affairs of the University.	(i) The Bursar's capacity in dealing with financial matters should be commended. (ii) The Bursary Department should be computerised and reorganised for efficient financial services.	(i) Visitor notes recommendation (i). (ii) Visitor notes recommendation (ii) and directs management to implement.
3.6.	MR. UKACHI ELUWA (2012-2017)	(i) Mr. Ukachi Eluwa served as the Bursar from 12th February, 2012 to 13th February, 2017. (ii) There were cases of financial infractions during his tenure there were also cases of unretired advances running into millions of naira as well as virements. (iii) The Bursary under Ukachi Eluwa was weakened there were cases of financial infractions during Eluwa's tenure. He could not handle the introduction of the TSA or reorganise the Bursary to cope with its demands. there were cases of financial infractions during Eluwa's tenure. Though he completed his tenure as Bursar, his entitlements were not yet paid by the University because of issues with the EFCC.	(i) The Bursary should be fully computerised and its services automated for effective service delivery. (ii) The Bursary staff should be properly trained in the area of ICT to be able to cope with on-line financial transactions of the University and to improve on general efficiency. (iii) Those to be appointed as Bursar should have adequate experience in managing finances.	Visitor accepts these recommendations.

S/No.	Item	Observations/Findings	Recommendations	Comments
37.	THE UNIVERSITY LIBRARIAN DR. MRS. AHIAOMA IBEGWAM (2010-2015)	Dr. Mrs. Ahiaoma Ibegwam was appointed University Librarian in June, 2010. She strived to improve Library services during her tenure which ended on 18th June, 2015. However, with the growing number of students in the University, the Library of MOUAU needs expansion for better services to students and staff.	(i) Dr. Mrs. Ibegwam should be commended for her efforts towards improving Library Services in MOUAU. (ii) The Library should be better equipped with relevant books and journals. Efforts should be made to improve thee-library.	(i) Visitor notes recommendation (i). (ii) Visitor notes recommendation (ii) for update in subsequent Visitation.
38.	MR. UCHEARUA (ACTING UNIVERSITY LIBRARIAN, 2015-2016)	Mr. UcheArua took over from Dr. Mrs. Ibegwam as the Acting University Librarian from 19th June, 2015 to 24th Feb, 2016. He continued to improve on the efforts of his predecessor to improve Library Services. Mr. Arua was neither a Professor nor a Ph.D holder and, therefore, was not qualified to head the University Library.	Henceforth, only staff who are Ph.D holders or Professors, with adequate publications should be appointed to head the University Library in line with international best practices.	Visitor notes this recommendation.
39.	THE SENATE (2011-2015)	Senate established the Department of Geology and successfully conducted accreditation of its academic programmes by the National Universities Commission (NUC). Other activities of the Senate include : (i) Approval of curricula for different undergraduate programmes;	The Senate should be commended for holding regular meetings for the purpose of offering quality academic direction in the University.	Visitor notes this recommendation.

S/No.	Item	Observations/Findings	Recommendations	Comments
		<p>(ii) Students' welfare and discipline ;</p> <p>(iii) Research and development ; and</p> <p>(iv) Senate meetings were held regularly in the University.</p>		
3.10.	THE CONGREGATION (2011-2015)	<p>(a) Congregation met once in a year and the meetings were based on need. The common need was the election of representatives of Congregation to Council.</p> <p>(b) Congregation could meet more than once a year especially on matters of urgent importance.</p>	The University Law should be amended to provide for at least two meetings of the Congregation in an academic year for the peace and progress of the University.	<i>Visitor accepts this recommendation.</i>
3.11.	THE CONVOCATION (2011-2016)	<p>(i) Convocation met at intervals and was presided over by the Vice-Chancellor in the absence of the Chancellor.</p> <p>(ii) Three (3) convocation ceremonies were held between 2011 and 2015.</p> <p>(iii) The Law establishing the University is quiet on the number of meetings Convocation and congregation can hold in a year.</p>	The Law of the University, setting up Congregation and Convocation, should be reviewed in terms of the number of meetings both organs can hold in a year.	<i>Visitor notes this recommendation.</i>
3.12.	MANAGEMENT-UNION RELATIONS	<p>(i) There were four (4) Unions in operation.</p> <p>(ii) The relationship between the Unions and Management was tense and</p>	<p>(i) Management should henceforth see Unions as partners in progress.</p> <p>(ii) Unions and other stakeholders should be involved</p>	<i>Visitor accepts these recommendations.</i>

S/No.	Item	Observations/Findings	Recommendations	Comments
		<p>many times, confrontational.</p> <p>(iii) The Unions accused Management of not carrying them along in the implementation of the (2004-2010) White paper report.</p>	<p>in the implementation of subsequent White Paper Visitation reports.</p>	
3.13.	STAFF DISCIPLINARY CASES AND DISPUTES	<p>(i) A total number of 47 disciplinary cases involving both senior and junior Staff were treated.</p> <p>(ii) A total number of 138 cases were initiated against the University bordering on illegal suspension of staff, and proper placement.</p> <p>(iii) All these court cases were initiated without exhausting the internal process of settling disputes as provided by the law that establishing the University.</p> <p>(iv) There were also cases that went to ICPC and EFCC.</p>	<p>(i) The University should continue with its policy of sanctioning erring students and staff. In doing this, nepotism and despotism should be eschewed.</p> <p>(ii) Council should ensure that all internal processes of settling disputes are adhered to before resort to court as provided in the law.</p> <p>(iii) Efforts should be made to settle all pending cases out of court.</p>	<p><i>Visitor notes these recommendations and urges Council to implement.</i></p>

TERMOFREFERENCE THREE

“Look into the financial management of each institution including statutory allocations and internally generated revenue over the recommended period, and determine whether it was in compliance with appropriate regulations.”

S/No.	Item	Observations/Findings	Recommendations	Comments
4.1.	ACCOUNTING MANUAL/ COMPUTERISATION	<p>(i) The University maintained all financial records manually. Records were poorly kept.</p> <p>(ii) There was absence of standardised format for compilation and presentation of data.</p>	<p>(i) The Vice-Chancellor should ensure that a robust Accounting Software is purchased and installed.</p> <p>(ii) A Standardised Accounting Manual or Financial Reporting Guideline should also be introduced and implemented across all the component units of the University.</p>	<i>Visitor accepts these recommendations for update in subsequent Visitation.</i>
4.2.	INTERNAL AUDIT MANUAL AND AUDIT PLANNING MEMORANDUM	<p>(a) Until recently, the Internal Audit Department was not manned by competent persons. Documents such as Audit Manual to guide staff in the discharge of this onerous and important functions were lacking.</p> <p>(b) The absence of an approved Audit Manual to guide the conduct of Internal Audit Department staff made the Department to operate without direction.</p> <p>(c) There was no quarterly and annual audit planning schedule.</p>	<p>(i) The Vice-Chancellor should direct the Head of Internal Audit Department to ensure that a Standard Internal Audit Manual is instituted immediately by domesticating the Internal Audit Manual Produced in 2007 by the Committee of Heads of Internal Audit Department in Nigerian Universities.</p> <p>(ii) The Council should ensure that the Head of Internal Audit Department produces an annual internal audit plan which should be broken down into quar-</p>	<p>(i) <i>Visitor accepts recommendations (i) and (ii) and urges Council to implement.</i></p> <p>(ii) <i>Visitor rejects recommendation (iii) as it will be a duplication and usurpation of the functions of the Finance and General Purposes Committee of Council.</i></p>

S/No.	Item	Observations/Findings	Recommendations	Comments
			<p>terly audit plans. This document should be reviewed and discussed with stakeholders, and agreed upon, particularly in areas of timing of the audit, resources required to carry out the exercise, etc.</p> <p>(iii) Council should immediately constitute a Standing Committee on Audit, Risk Management and Compliance Committee to be saddled with oversight functions of Audit.</p>	
43.	CASH HANDLING OUTSIDE BURSARY SYSTEM	<p>(i) University staff, who were not Bursary Department staff were allowed to handle large sums of cash in the form of Cash Advance, contrary to subsisting financial regulations and guidelines.</p> <p>(ii) These staff handling huge sums were neither bonded by the University nor were they insured.</p> <p>(iii) Many staff, who took cash advance for University duties, had refused, neglected and ignored the rules governing retirement of cash advances. The Bursar and the Head Internal Audit Department also neglected the imple-</p>	<p>(i) The Council should ensure that the following corrective measures are taken immediately.</p> <p>(ii) Discontinue the use of staff personal accounts for official transactions.</p> <p>(iii) Discontinue the practice of allowing staff other than Bursary Department staff, and in particular Cashier, from handling University cash.</p> <p>(iv) Ensure staff handling University cash are bonded and insured at all times.</p> <p>(v) Set up and manage Imprest Account, which should unfailingly be retired</p>	<p>(i) Visitor notes recommendations (i) and (ii).</p> <p>(ii) Visitor accepts recommendations (iii), (iv), (v), (vi) and urges Council to ensure that Management complies with extant Financial Rules and Regulations.</p>

S/No.	Item	Observations/Findings	Recommendations	Comments
		<p>mentation of the rules governing non retirement of cash advance.</p> <p>(iv) Personal bank accounts of staff were used to receive cash advances, contrary to known financial rules and best practices.</p>	<p>and replenished monthly.</p> <p>(v) Retirement of Imprest should be within five working days preceeding the month of collecting the Imprest.</p> <p>(vi) Prompt and regular updating of cashbooks (at least once a week) and immediate lodgement of all cash received or refunds by staff should be ensured.</p>	
4.4.	INTERNAL CONTROL	<p>(i) There was poor internal control.</p> <p>(ii) In a number of instances, statutory procedures were breached in contract procedure as well as in some payments leading to collapse of functional internal control mechanism.</p> <p>(iii) High level of Impunity, high handedness and reckless disregard for processes, procedures and system were rampant particularly in the period 2011-2015.</p>	<p>(i) The Council should immediately set up a Task Force to review existing internal control structures with a view to revamping the system, strengthening and making it functional.</p> <p>(ii) Internal control review and compliance should not be part of Internal Audit functions. A unit should be created to manage regular review and improvement of internal control.</p>	<p><i>Visitor notes these recommendations and urges Council to direct Management to comply with extant Financial Rules and Regulations, including assurance of functional internal control.</i></p>
4.5.	RAMPANT DISREGARD FOR FINANCIAL RULES, REGULATIONS AND GUIDELINES	<p>Incessant non-retirement of Imprest, widespread delay in lodgements of funds, unredeemed IOUs, use of private/personal bank accounts of staff</p>	<p>The Bursar should immediately be compelled to provide a timetable on quick clearance of backlog of postings and updates on fi-</p>	<p><i>Visitor notes this recommendation and directs EFCC to investigate.</i></p>

