



**THE COPPERBELT UNIVERSITY**

INTERNAL AUDIT ACTIVITY

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**Report on the Copperbelt University Africa Centre of Excellence for  
Sustainable Mining**

**February to August 2019**

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## DISTRIBUTION TABLE

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## Executive Summary

The audit of the Copperbelt University Africa Center of Excellence for Sustainable Mining for the period February to August 2019 revealed a number of system and procedural exceptions in the management of the Center. Salient matters are detailed below;

| Finding   | Issue Rating | Agreed management action   | Reference to detailed finding |
|---|--------------|--|-------------------------------|
| A review of the planned project activities revealed that out of the total <b>48</b> tasks planned for the period, approximately <b>19</b> tasks were completed, <b>23</b> are still ongoing and <b>6</b> have not been performed yet, representing <b>40%</b> , <b>48%</b> and <b>12%</b> for completed, ongoing and undone tasks respectively. | <b>Major</b> | <ul style="list-style-type: none"><li>The University Management should assist the Centre Management in ensuring that they address the identified bottlenecks as highlighted in the management response below (refer to (i) i.e. lighter work load, ensuring that Centre work counts towards promotion, contract renewal and other fringe benefits)</li></ul> | <b>5.1</b>                    |
| A review of the Center Implementation Plan document revealed that most activities which were laid down as external revenue generation activities in order to achieve sustainability have not been performed yet.  | <b>Major</b> | <ul style="list-style-type: none"><li>Through the Marketing and Fundraising Committee, the Centre will follow up with the identified clients to effect the running of the short courses and consultancies</li><li>The strategic investment plan will be developed and will include all external</li></ul>  | <b>5.2</b>                    |



| Finding   | Issue Rating  | Agreed action   | management | Reference to detailed finding |
|---|---------------|---|------------|-------------------------------|
| The Center of Excellence has no laid out Business Plan.   |               | revenue generating ventures   |            |                               |
| <p>A review of budget/actual variance analysis indicates that there was over-utilisation on some budget lines and under utilisation on some.</p> <p>Internal Audit Activity interactions with the project team members revealed that there are no systems for monitoring and review of the budget by the project management team.</p> | <b>Major</b>  | <ul style="list-style-type: none"><li>Budgetary review will be done during monthly PIT meetings and quarterly M &amp; E reviews</li></ul> |            | <b>5.3</b>                    |
| The External Advisory Board meets once, and this is towards the end of the financial year. There is no deliberate meeting early in the year in order to give the Center management direction and also to give advice on important matters way ahead of time.  | <b>Medium</b> | <ul style="list-style-type: none"><li>The Advisory Board will meet twice in a year: March and October</li></ul>                           |            | <b>5.4</b>                    |





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## Conclusion

Our review of the CBU ACESM revealed some weaknesses that could undermine the attainment of objectives for which it was established and therefore require corrective action.

We take this opportunity to thank the departments, units and personnel involved in the audit for the cooperation rendered during the audit.

Should you have any queries, please do not hesitate to contact the undersigned.

M. Kambikambi  
CHIEF INTERNAL AUDITOR

NOVEMBER 2019



## 1.0 Introduction

The Eastern and Southern Africa Higher Education Centers of Excellence Project (ACE II) is an initiative of the World Bank in collaboration with the Governments of Ethiopia, Kenya, Malawi, Mozambique, Rwanda, Tanzania, Uganda, Zambia and Zimbabwe. The aim of this project is to establish and strengthen specialization and collaboration among a network of selected higher education institutions across the sub-region. These institutions are designated as African Centers of Excellence (ACEs).

The Copperbelt University has been selected by the World Bank to be the Africa Centre of Excellence for Sustainable Mining (CBU ACESM). CBU ACESM will focus on delivering excellence in education, training, and research in five thematic areas identified as strategic to improving the sustainability of the mining industry in Zambia and beyond and these are:

- I. Occupational health and community vulnerability in mining environments.
- II. Restoration of mined and derelict environments and waste management.
- III. Energy use, mining and process design.
- IV. Biodiversity and ecosystem impacts.
- V. Livelihoods, entrepreneurship and corporate social responsibility.

## 2.0 Audit objective and scope

The aim of the audit is to evaluate the effectiveness and efficiency of controls to achieve the following set objectives:

- I. Achievement of project objectives;
- II. Compliance with university policies and management directives;
- III. Custodianship of assets;
- IV. Management of University resources;
- V. Effectiveness and efficiency of the operations of the project; and
- VI. Milestones achieved during the period under review.



The audit covered the period February 2019 to August 2019, and mainly focused on processes that delivered the above stated objectives.

### 3.0 Audit findings

Audit findings are reported under the headings of; **criteria** which provides a standard of measure for compliance, **condition** (finding) highlighting a specific observation; **cause** states probable reasons for the non-compliance, **consequence** gives the possible result from non-compliance, **recommendation** suggests measures for improvement and **rating** states the significance of the impact of the audit findings made during the audit.

The rating criteria for detailed findings are outlined in Appendix I of this report.

### 4.0 Areas of good practice

- i) During the period under review, the Center of Excellence managed to sign MOUs with the following Institutions:
- Geological Survey of Finland
  - British Geological Survey
  - Mopani Copper Mines PC
  - Kajaani University of Applied Sciences Ltd, Finland
  - University of Zimbabwe
  - University of Zambia
  - Mintek

These relationships will enhance collaboration.

- ii) During the period under audit, the Center of Excellence managed to have the following programmes accredited with the Higher Education Authority (HEA):
- Master of Philosophy (Mphil) in Biotechnology
  - Master of Philosophy (Mphil) in Chemical Engineering
  - Master of Philosophy (Mphil) in Metallurgy
  - Doctor of Philosophy (PhD) in Chemical Engineering
  - Doctor of Philosophy (PhD) in Biotechnology
  - Doctor of Philosophy (PhD) in Metallurgy





## 5.0 Findings

### 5.1 Review of year project activities

#### Criteria

Part 5 of the Project Operational Manual (POM) indicates that the disbursement of funds to the Africa Centers of Excellence (ACEs) will be guided by processes and fulfillment of project activities, which include implementation and achievement of agreed upon DLIs/DLRs. *Project Operational Manual, (P12)*

#### Condition

A review of the planned project activities revealed that out of the total of forty eight (48) tasks planned for the period, approximately nineteen (19) tasks were completed, twenty three (23) are still on going and six (6) have not been performed yet, representing 40%, 48% and 12% for completed tasks, ongoing tasks and undone tasks respectively.

**Table 1: Year 1 activities and percentage of performance**

| Planned Activity   | Total No. of tasks | As at 30 August 2019 |          |          |
|--|--------------------|----------------------|----------|----------|
|  |                    | Tasks performed      | On going | Not done |
| Timely implementation of plans   | 11                 | 6                    | 4        | 1        |
| Newly enrolled students in the ACE of which at least 20% must be regional (African) students | 5                  | 2                    | 1        | 2        |



|  |   |   |   |   |
|--|---|---|---|---|
| Accreditation of quality of education programmes   | 4 | 1 | 3 | 0 |
| Partnerships for collaboration in applied research and training  | 3 | 0 | 2 | 1 |
| Peer-reviewed journal papers or peer-reviewed conference papers prepared collaboratively with national, regional or international co-authors | 5 | 3 | 2 | 0 |
| Faculty and PhD student exchanges to promote regional research and teaching collaborations   | 6 | 2 | 4 | 0 |
| External revenue generation  | 5 | 1 | 3 | 1 |
| Institution participating in benchmarking exercise   | 1 | 1 | 0 | 0 |



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|  |           |           |           |          |
|--|-----------|-----------|-----------|----------|
| Timely withdrawal applications supported by interim unaudited financial reports for CBU ACESM  | 1         | 1         | 0         | 0        |
| Functioning audit committee under the CBU Council  | 1         | 1         | 0         | 0        |
| Functioning internal audit unit for the CBU  | 1         | 1         | 0         | 0        |
| Transparency of financial management (audit reports, interim unaudited financial reports, budgets and Annual Work Programs are all web accessible) | 1         | 0         | 1         | 0        |
| Timely procurement audit report for the CBU ACESM  | 1         | 0         | 0         | 1        |
| Timely and satisfactory procurement progress report for the CBU ACESM  | 3         | 0         | 3         | 0        |
| <b>TOTAL</b>   | <b>48</b> | <b>19</b> | <b>23</b> | <b>6</b> |



|                       |     |     |     |
|-----------------------|-----|-----|-----|
| Percentage performed: | 40% | 48% | 12% |
|-----------------------|-----|-----|-----|

**Source:** CBU ACE project management team

Please note that a detailed schedule showing the tasks for each activity as listed above is included as **Appendix II** to this report.

### Cause

- i. Slow implementation of activities.
- ii. Failure to understand consequences for failure and absence of effective measures to address failure to deliver project activities.

### Consequence

- i. Delays in project activities for one year implies that the activities for the rest of the project period will also delay, which may result in failure to attain DLIs (Disbursement Linked Indicators), which may result in the Center not getting funding for the next project year.
- ii. Failure to complete activities timely will also result in reputational damage to the University.

### Risk Rating

3- Major

### Recommendation

- i. The project team management should ensure that activities are performed as and when they are planned for to avoid lagging.
- ii. The project team management should ensure that activities are reviewed on a regular basis to verify on their status in order to check if they are being performed in time, on time or behind schedule so that proper





procedures can be performed which would ensure that activities are performed on a timely basis.

### **Management Response**

- (i) The slow implementation of the project is due to failure to have 100 % dedication by the key project personnel such as Project Manager and the Monitoring & Evaluation Coordinator as these are being compelled to dedicate most of their time to academic work where they are appraised for promotion, contract renewal and other fringe benefits. In addition, the delay of project implementation for one and half years has greatly affected the attainment of DLIs.
  
- (ii) The consequences of not completing activities timely are fully understood. However, in the spirit of maintaining team members who have sacrificed for the project, the management team has no choice but to nurture as opposed to instituting punitive measures. The failure for timely implementation of the project will definitely result into non-attainment of project development objectives and ultimately the University may not get the full intended benefits.

### **Action plan**

The University Management should assist the Centre Management in ensuring that they address the identified bottlenecks as highlighted in the management response above (refer to (i) i.e. lighter work load, ensuring that Centre work counts towards promotion, contract renewal and other fringe benefits).

The Centre Management has agreed with the University Management that Project Manager and the Monitoring & Evaluation Coordinator are appointed on full time basis and their promotions and contract renewals will not be affected. Furthermore, it was also agreed that the other project implementation team members are assigned reduced workload from their academic and other administrative duties.

### **Responsible person**



Centre Leader/Project Manager

### Implementation Date

Immediately

## 5.2 Project sustainability

### Criteria

Sustainability of the ACEs is a critical concern. As a key mitigation action based on international experiences, the ACEs need to build their capacity in revenue generation and be allowed to retain the generated revenue for further development throughout the project implementation. [World Bank Project Appraisal Document, (P41)].

### Condition

- I. A review of the Center implementation Plan document revealed that the following activities were laid down as external revenue generation activities in order to achieve sustainability.
  - Establishment and running of fundraising committee.
  - Search for opportunities to provide consultancy services to partner institutions, communities, private business and private mining companies.
  - Provide research and consultancy services.
  - Private sector partners financial support for good entrepreneur initiatives.
  - Explore and mobilise public-private partnerships for infrastructure development for CBU ACESM.

A review of these tasks revealed that out of these five **(5)** tasks, one **(1)** was performed, three **(3)** are ongoing and one **(1)** has not been done, representing **20%**, **60%** and **20%** respectively. This is detailed in **Table 2** below:

**Table 2: External Revenue Generation**



| External revenue generation activity   | Status   |
|--|----------|
| Establishment and running of fundraising committee   | Done     |
| Search for opportunities to provide consultancy services to partner institutions, communities, private business and private mining companies | On going |
| Provide research and consultancy services  | On going |
| Private sector partners financial support for good entrepreneur initiatives  | Not done |
| Explore and mobilise public-private partnerships for infrastructure development for CBU ACESM  | On going |

**Source:** CBU ACE Project Management Team

- II. Internal Audit Activity also noted that the short courses which were initially planned to take place in order for the Center to generate some revenue have not been held. This relates to all the five (5) thematic areas. These had to be re-scheduled for various reasons.
- III. The Center of Excellence has no laid out Business Plan which would indicate the plans and course the Center would follow, especially at the end of the project period to enhance sustainability, once the funders of the project withdraw from advancing funds to the project.

#### **Cause**

- I. Slow implementation of activities.
- II. Failure to understand consequences for failure and absence of effective measures to address failure to deliver project activities.

#### **Consequence**

- I. Not performing revenue generating activities may cast doubt on the sustainability of the project, which threatens the existence of the Center of Excellence in the foreseeable future.
- II. Not having a business plan means the project does not have a laid out map which would show the activities which the Center will undertake





especially at the end of the project period of 5 years after the funders stop advancing any funds to the project.

### **Risk Rating**

3- Major

### **Recommendation**

- I. The Center of Excellence needs to expedite the processes in order to conduct the revenue generating ventures which were designed in order to enhance sustainability.
- II. The Center of Excellence needs to devise a business plan of how it will operate after the project period once the donors stop advancing funds to the project.
- III. The Center of Excellence also needs to come up with numerous ventures which would enable the Center to generate revenue externally.

### **Management Response**

The Centre has come up with a number of activities for external revenue generation to ensure financial sustainability past the project funding period. Short courses across all thematic areas have been developed and were scheduled to begin by the second quarter of 2019. However, short courses that were scheduled to be conducted by the second quarter of 2019 could not be conducted due to rescheduling by the clients. As stated by the audit team, the Centre is yet to come up with a strategic investment plan. The Centre has plans to develop this by end of November 2019.

### **Action plan**

- (i) Through the Marketing and Fundraising Committee, the Centre will follow up with the identified clients to effect the running of the short courses and consultancies.
- (ii) The strategic investment plan will be finalised and includes all external revenue generating ventures identified.

### **Responsible person**

Centre Leader/Project Manager





### Implementation Date

By the 30<sup>th</sup> of November 2019

## 5.3 Budget review

### Criteria

The key aspect is to monitor budgets on a quarterly basis using IFRs (*Interim Financial Reports*) and ensure that where there are variances between actual and budgeted amounts, significant variances are explained and appropriate action taken by management to address the variances. [**World Bank, Project Appraisal Document (P 60)**].

### Condition

- Internal Audit obtained and reviewed the variance analysis as at 30 June 2019. A review of this was performed to verify the utilisation of the project funds. This review indicates that there was over-utilisation on some budget lines and under utilisation on some.

Refer to the analysis in Table 3 below:

**Table 3: Budget/Actual variance analysis**

| Description                    | Budget (US\$) for the year | Budget as at 30.06.2019 | Actual (US\$) | Variance (US\$) | Utilisation rate   | Balance of the budgeted figure |
|--------------------------------|----------------------------|-------------------------|---------------|-----------------|--------------------|--------------------------------|
|                                |                            | 5 months                |               |                 |                    |                                |
|                                | <b>A</b>                   | <b>B (A*5/12)</b>       | <b>C</b>      | <b>(B-C)</b>    | <b>(C/B)*100 %</b> |                                |
| a. Achieve Learning Excellence | 528,777.98                 | 220,324.16              | 137,874.10    | 82,450.06       | 63%                | 37%                            |
| b. Research Excellence         | 93,000.00                  | 38,750.00               | 36,748.85     | 2,001.15        | 95%                | 5%                             |
| c. Quality Assurance           | 116,500.00                 | 48,541.67               | 102,178.79    | (53,637.12)     | **                 | **                             |
| d. Achieving Equity Dimension  | 9,500.00                   | 3,958.33                | 0.00          | 3,958.33        | 0.00%              | 100%                           |



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|  |                         |                   |                   |                   |     |      |
|--|-------------------------|-------------------|-------------------|-------------------|-----|------|
| e. Attract Academic Staff and Students from the Region | 28,915.72               | 12,048.22         | 28,885.18         | (16,836.96)       | **  | **   |
| f. National and Regional Academic Partners             | 129,528.51              | 53,970.21         | 32,528.51         | 21,441.70         | 60% | 40%  |
| g. National and Regional Sector Partners               | 83,700.00               | 34,875.00         | 0.00              | 34,875.00         | 0%  | 100% |
| h. Collaboration with International Academic Partners  | 0.00                    | 0.00              | 0.00              | 0.00              | 0%  | 0%   |
| i. Management and Governance                           | 295,387.60              | 123,078.17        | 182,750.64        | (59,672.48)       | **  | **   |
| j. Sustainable Financing                               | 48,000.00               | 20,000.00         | 6,532.46          | 13,467.54         | 33% | 67%  |
| k. Monitoring and Evaluation                           | 124,316.60              | 51,798.58         | 71,349.74         | (19,551.16)       | **  | **   |
| <b>Total Expenditures</b>                              | <b>1,457,626.4</b><br>1 | <b>728,813.21</b> | <b>598,848.27</b> | <b>129,964.93</b> |     |      |

\*\* For these balances, the actuals are over the budgeted balances, hence utilisation rate has not been computed.

**Source: ACE Project Accountant.**

Please note that the audit relates to the period ending 30 August 2019, whereas the budget/actual variance analysis is for the period ended 30 June 2019 because reporting to the World Bank is bi-annual, and so the latest variance analysis is the one relating to June 2019. However, for purposes of comparisons, the budget has been divided into 5 months and this has been done by multiplying all budget balances by 5 and dividing by 12 months.

- ii. Internal Audit Activity interactions with the project team members revealed that there are no systems of budget monitoring and review by the project management team in order for them to be aware of how much the project has in terms of cash at every point in time. This will enhance planning and also execution of the various tasks.

**Cause**



- I. Lack of budgetary monitoring and review.

#### **Consequence**

- I. Risk that the project aims may not be achieved due to non-performance of the activities.
- II. Over utilisation of funds may result in the Center of Excellence running low on cash, which would make performance of pending activities difficult.

#### **Risk Rating**

3- Major

#### **Recommendation**

- I. The project management team should ensure that activities are carried out according to the set timelines.
- II. The project management team need to intensify the budget monitoring and review as this will enable them be aware of how much expenditure the Center of Excellence is incurring as the project activities are being performed.

#### **Management Response**

The Centre Management acknowledges the lack of monthly and quarterly budgetary review and control and will take on board the recommendations suggested.

#### **Action plan**

Budgetary review will be done during monthly PIT meetings and quarterly M & E reviews.

#### **Responsible person**

Project Manager

#### **Implementation Date**

Immediately





## 5.4 External Advisory Board

### Criteria

To ensure and assure independence from political or 'University Management' influence, the Advisory Board will comprehensively monitor Centre's activities. The main functions of this board is to: (1) receive progress reports from the Centre Leader on all CBU ACESM activities, (2) receive and review financial reports, (3) review all planned activities and suggest adjustments, as necessary, (4) monitor outputs and outcomes of research and training projects, and (5) advise the Centre Leader on the final evaluation plan.

### Condition

During the audit, it came to the attention of Internal Audit that the External Advisory Board meets once, and this is towards the end of the financial year. There is no deliberate meeting early in the year in order to give the Center management direction and also to give advice on important matters.

### Cause

Infrequent meetings of the Advisory Board.

### Consequence

The Center management will receive advice as to what to do quite late during the year, and this may make it difficult to reverse some of the activities which have already been undertaken.

### Risk Rating

2- Medium

### Recommendation

The number of times that the Advisory Board meets should be increased, preferably to two (2) times; once at the beginning, in order to give the Center Management direction, and another at the end, to review how the Center has performed.





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### **Management Response**

The Centre Management acknowledges the infrequent meetings of the Advisory Board and will take on board recommendations suggested.

### **Action plan**

The Advisory Board will meet twice in a year: March and October

### **Responsible person**

Deputy Centre Leader

### **Implementation Date**

Immediately



Appendix I -Rating Criteria for Detailed Findings:

| Rating            | Description (Rating based on one or more of the following attributes)   |
|-------------------|---|
| • <b>MAJOR-3</b>  | <ul style="list-style-type: none"><li>• May result in loss of key alliances</li><li>• May result in sustained, serious loss in assets /asset values</li><li>• Problems will require Senior Management <u>action</u></li><li>• Serious delayed access to income</li><li>• Financial reporting: Findings may result in "Material misstatements"</li><li>• Serious decrease in reputation or adverse publicity</li><li>• The University's productivity may be seriously impacted</li><li>• Has a critical impact on the achievement of university objectives for one or more business units</li><li>• Results in a significant exposure to the misappropriation of assets</li><li>• Results in significant violation of laws and regulations</li><li>• Results in a significant deficiency or material weakness in internal controls over financial reporting</li><li>• Results in significant impact on revenue earning capacity or efficiency and effectiveness of service delivery</li></ul> <p><b>Attention required</b></p> <ul style="list-style-type: none"><li>• Immediate remedial action required</li><li>• Audit to provide monthly update reports until problem is resolved.</li></ul> |
| • <b>MEDIUM-2</b> | <ul style="list-style-type: none"><li>• Situation will require Senior Management <u>attention</u> and Middle Management <u>action</u></li><li>• Results in the potential for fraudulent activity</li><li>• Has a significant impact on the achievement of university objectives for one or more business units</li><li>• Results in an exposure to the misappropriation of assets</li><li>• Results in potential violation of laws and regulations</li><li>• Results in a deficiency in controls over financial reporting</li><li>• May have an impact on revenue earning capacity or efficiency and effectiveness of service delivery</li><li>• Reputation may be affected</li><li>• Financial reporting: Findings may result in one or more "Control Deficiency"</li></ul> <p><b>Attention required</b></p> <ul style="list-style-type: none"><li>• Remedial action needed as soon as possible</li><li>• After 45 days Progress report by audit, action taken?</li><li>• Subsequent report after 90 - days</li><li>• Follow ups to be done until issues raised are completely resolved.</li></ul>   |



| Rating   | Description (Rating based on one or more of the following attributes)  |
|--|--|
| <ul style="list-style-type: none"><li>• <b>INSIGNIFICANT-1</b></li></ul> | <ul style="list-style-type: none"><li>• Consequences can be absorbed under normal operating conditions</li><li>• Issues will be delegated to Middle Management for follow-up/resolution</li><li>• No significant Improvement Needed</li><li>• No potential impact on reputation, revenue earning capacity or service delivery</li><li>• Minimal or no impact on productivity</li><li>• Does not result in the potential for fraudulent activity</li><li>• Has minimal impact on the achievement of university objectives for one or more business units</li><li>• Results in minimal exposure to the misappropriation of assets</li><li>• Has no impact on the University's compliance with laws and regulations</li><li>• Results in a test exception that does not aggregate to the level of a deficiency in controls over financial reporting</li></ul> <p><b>Attention required</b></p> <ul style="list-style-type: none"><li>• Action to address issues highlighted may be taken at an appropriate time but not later than 90 days.</li></ul> |



## Appendix II – Planned project tasks

| No.  | Task  | Status                  |
|--|---|-------------------------|
| <b>Timely annual implementation of the plans</b> |   |                         |
| 1  | Appoint and operationalise the CBU ACESM Coordinators and staff                     | Done                    |
| 2  | Formal integration of the CBU ACESM within the University structure and launch      | Done                    |
| 3  | Recruit and appoint regional and national partners for the CBU ACESM Advisory Board | Done                    |
| 4  | Develop a CBU-ACESM website and social media strategies                             | Done                    |
| 5  | Develop language support for non-Anglophone nationals                               | Not done; moved to yr 4 |
| 6  | Set up International Research School  | On-going                |
| 7  | Set up an internal monitoring and evaluation system                                 | On-going                |
| 8  | Regional outreach and marketing   | On-going                |
| 9  | Monitor and evaluate academic programmes annually                                   | On-going                |





|   |  |              |
|---|--|--------------|
| 10  | Monitoring and evaluation report   | Done         |
| 11  | Convene the Advisory Board and National Steering Committee annual meetings   | Done         |
|   |  |              |
| <b>Newly enrolled students in the ACE of which at least 20% must be regional (African) students</b> |  |              |
| 12  | Conduct training workshops on quality assurance and reporting mechanisms   | Restructured |
| 13  | Capacity building in writing research grant proposals  | Done         |
| 14  | Consultancies for workshops and short courses to upgrade CBU ACESM staff members and partner institutions staff members in specialised courses at the Centre | On going     |
| 15  | Entrepreneurship support programme for out-of-employment youths and mine retrenchees   | Not done     |
| 16  | Develop a database for regional students, staff and researchers  | Done         |
|   |  |              |
| <b>Accreditation of quality of education programmes</b>   |  |              |
| 17  | Review and re-orient existing MSc., MPhil. and PhD programmes  | On going     |
| 18  | Identify and design short courses in sustainable mining  | Done         |
| 19  | Develop new short courses and 1 PhD programme (PhD programme to commence in year 2)  | On going     |
| 20  | Accreditation of all MSc. programmes   | On going     |



| <b>Partnerships for collaboration in applied research and training</b>  |  |          |
|---|--|----------|
| 21  | Develop stronger links and partnerships through tailor made research for national and regional partner institutions and communities, and private business and private mining companies | On going |
| 22  | Identify and review research addressing sustainable mining and development related challenges  | On going |
| 23  | Setting up internship scheme   | Not done |
|   |  |          |
| <b>Peer-reviewed journal papers or peer-reviewed conference papers prepared collaboratively with national, regional or international co-authors</b> |  |          |
| 24  | Conduct a workshop to establish research needs of academic partners  | On going |
| 25  | Research grants to staff and students for project consumables  | On going |
| 26  | Joint writing and publication with academic partners   | Done     |
| 27  | Travel grants for conference attendance for CBU ACESM staff  | Done     |
| 28  | Joint publication on multi-disciplinary research outputs (implementation in year 2)  | Done     |
|   |  |          |
| <b>Faculty and PhD student exchanges to promote regional research and teaching collaborations</b>   |  |          |
| 29  | Upgrading of staff members   | Done     |



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Internal Audit Unit

**Audit of the Copperbelt University Africa Centre of Excellence for Sustainable Mining for the period February to August 2019**

|   |  |          |
|---|--|----------|
| 30  | Staff exchange and research visiting fellows   | On going |
| 31  | Engage visiting scholars from regional and international partners  | On going |
| 32  | Engage staff and practitioners to jointly supervise research students from national and regional partner institutions, private business and private mining companies | On going |
| 33  | Identify and engage international researchers for joint supervision of students at CBU-ACESM   | On going |
| 34  | Research grants for MSc., MPhil., PhD and post-doctoral fellows  | Done     |
|   |  |          |
| <b>External revenue generation</b>                        |  |          |
| 35  | Establishment and running of fundraising committee   | Done     |
| 36  | Search for opportunities to provide consultancy services to partner institutions, communities, private business and private mining companies                         | On going |
| 37  | Provide research and consultancy services  | On going |
| 38  | Private sector partners financial support for good entrepreneur initiatives  | Not done |
| 39  | Explore and mobilise public-private partnerships for infrastructure development for CBU ACESM  | On going |
|   |  |          |
| <b>Institution participating in benchmarking exercise</b> |  |          |
| 40  | Participate in PASET benchmarking training   | Done     |
|   |  |          |





| <b>Timely withdrawal applications supported by interim unaudited financial reports for CBU ACESM</b>  |  |          |
|---|--|----------|
| 41  | Prepare DLRs for verification  | Done     |
|   |  |          |
| <b>Functioning audit committee under the CBU Council</b>  |  |          |
| 42  | Review monthly, quarterly and semi-annual financial reports  | Done     |
|   |  |          |
| <b>Functioning internal audit unit for the CBU</b>  |  |          |
| 43  | Conduct quarterly coordination meetings, and monthly and semi-annual financial reports   | Done     |
|   |  |          |
| <b>Transparency of financial management (audit reports, interim unaudited financial reports, budgets and Annual Work Programs are all web accessible)</b> |  |          |
| 44  | Upload interim audited Financial reports and annual work plans onto the CBU ACESM website; timely submission of comprehensive financial reports, annual work plans to WB and relevant partners | On going |
|   |  |          |
| <b>Timely procurement audit report for the CBU ACESM</b>  |  |          |
| 45  | Submit a timely procurement audit report detailing procurement practices   | Not done |
|   |  |          |
| <b>Timely and satisfactory procurement progress report for the CBU ACESM</b>  |  |          |
| 46  | Procurement of equipment, upgrade the bandwidth and acquisition of temporary office space  | On going |





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|    |  |          |
|----|--|----------|
| 47 | Upgrade and procure teaching and research facilities   | On going |
| 48 | Procurement of office equipment and furniture, renovation of temporal office space and hostels | On going |



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## Conclusion

Our review of the CBU ACESM revealed some weaknesses that could undermine the attainment of objectives for which it was established and therefore require corrective action.

We take this opportunity to thank the departments, units and personnel involved in the audit for the cooperation rendered during the audit.

Should you have any queries, please do not hesitate to contact the undersigned.

*PP Kambikambi*

M. Kambikambi  
CHIEF INTERNAL AUDITOR

NOVEMBER 2019