



THE COPPERBELT UNIVERSITY

INTERNAL AUDIT ACTIVITY

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

November 2018 to January 2019



The Copperbelt University

Internal Audit Unit

Audit of the Copperbelt University Africa Centre of Excellence for Sustainable Mining
for the period November 2018 to January 2019

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Table of Contents

Executive Summary	4
Conclusion	6
1.0 Introduction	7
2.0 Audit objective and scope	7
3.0 Audit findings.....	8
4.0 Status of implementation of previous audit recommendations	8
5.0 Areas of good practice	9
6.0 Findings	9
6.1 Review of year 1 activities.....	9
6.2 Slow implementation of internal controls as per the project risk register	15
Appendix I -Rating Criteria for Detailed Findings.....	17
Appendix II-Planned year 1 tasks	19
Appendix III- Project Risk Register Monitoring	26



Executive Summary

The audit of the Copperbelt University Africa Center of Excellence for Sustainable Mining for the period November 2018 to January 2019 revealed a number of system and procedural exceptions in the management of the Center. Salient matters are detailed below;

Finding	Issue Rating	Agreed action management	Reference to detailed finding
<p>Review of year 1 activities</p> <p>A review of the project activities planned for year 1 revealed that out of the 14 activities, consisting of 48 tasks, approximately 17 tasks were completed, 18 were on going and 13 are yet to be performed, representing 35%, 38% and 27% respectively as at 31 January 2019.</p>	Major	<p>Action plan</p> <ul style="list-style-type: none"> •Expand the technical committee membership •Lobby for trade off i.e. lower normal load for key project implementation team members in order for them to be dedicated to Centre tasks •Reporting on progress at scheduled meetings •Periodic monitoring and follow up on delayed actions •Project Management to reprimand members who are failing to meet deliverables •Hands on assistance for members on a needs basis <p>Responsible person</p> <p>Centre Leader, Deputy</p>	6.1



Finding	Issue Rating	Agreed management action	Reference to detailed finding
		<p>Centre Leader, Project Manager, M & E Coordinator</p> <p>Implementation Date Immediate and on-going</p>	
<p>Slow implementation of internal controls as per the project risk register</p> <p>A review of the status of implementation of the controls detailed in the project risk register revealed that very few controls have actually been put in place and quite a number are yet to be set up.</p> <p>Most of these controls were supposed to be implemented as and when the risk register was designed in October 2018.</p>	Medium	<p>Action plan</p> <ul style="list-style-type: none"> • Develop internal controls • Hold a workshop for project implementation team on internal controls <p>Responsible person Centre Leader</p> <p>Implementation Date Immediate</p>	6.2



The Copperbelt University
Internal Audit Unit

Audit of the Copperbelt University Africa Centre of Excellence for Sustainable Mining for
the period November 2018 to January 2019

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

FEBRUARY 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 was to review the activities and operations of the Africa Center of Excellence for Sustainable Mining in line with the Project Management Framework. Specifically Internal Audit reviewed the activities of the Project in terms of balancing competing demands among; Scope, Time, Cost, Quality, Stakeholders with differing needs and expectations and identified needs and unidentified expectations. It involved determining the true status of work performed on the project and its conformance with the project statement of work, including schedule and budget constraints.



The audit covered the period November 2018 to January 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 Status of implementation of previous audit recommendations

As part of the audit procedures, Internal Audit Activity (IAA) made a follow up on the matters previously reported to determine the status of implementation of the recommendations previously made. Below is a summary of finding on matters previously reported.

4.1 Project implementation and continuity

The previous audit reported that only 24% of planned activities had been performed and 76% of activities were not performed as at October 2018.

The follow up on the matter shows that 35% have been performed, 38% are on-going and 27% are yet to be done.

4.2 Stakeholder communication

It was difficult to verify that communication was done with key stakeholders at the start of the project in order to obtain stakeholder support as there were no meeting minutes. The situation has changed now as all meetings are supported by minutes which are sent to all project team members after the meeting.



4.3 Failure to appoint Advisory Board

The External Advisory Board (EAB) was not operational and did not exist.

This has been put in place and members have been appointed. Their first meeting is scheduled to take place on 22 February 2019.

4.4 Transparency of the CBU ACE operations

The CBU ACE did not upload the necessary documents which are required to be uploaded on the Center website by the World Bank.

During the follow up audit, it was discovered that there has been no change and documents have still not been uploaded.

5.0 Areas of good practice

The Copperbelt University Africa Center of Excellence for Sustainable Mining undertook an activity which had initially not been planned for, and this is considered to be one of the Center's achievements.

This was concerning a contribution towards the parliament's requests for inputs on matters of taxation with regards to Mineral Royalty and Value Added Tax. This was in response to the request raised by parliament requesting CBU to submit inputs on taxation, mineral royalty and VAT. A report to this effect was compiled, completed and presented to parliament.

6.0 Findings

6.1 Review of year 1 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 project activities planned for year 1 revealed that out of the 14 activities, consisting of 48 tasks, approximately 17 tasks were completed, 18 were on going and 13 are yet to be performed, representing 35%, 38% and 27% respectively as at 31 January 2019.

Table 1: Year 1 activities and percentage of performance

Planned Activity	Total No. of tasks	Tasks performed as at 30.10.2018	As at 31 January 2019		
			Tasks performed	On going	Not done
Timely implementation of plans	11	3	6	1	4
Newly enrolled students in the ACE of which at least 20% must be regional (African) students	5	1	2	2	1
Accreditation of quality of education programmes	4	0	0	4	0
Partnerships for collaboration in applied research and training	3	0	0	2	1



The Copperbelt University

Internal Audit Unit

Audit of the Copperbelt University Africa Centre of Excellence for Sustainable Mining for the period November 2018 to January 2019

Peer-reviewed journal papers or peer-reviewed conference papers prepared collaboratively with national, regional or international co-authors	5	3	2	0	3
Faculty and PhD student exchanges to promote regional research and teaching collaborations	6	0	2	4	0
External revenue generation	5	2	1	1	3
Institution participating in benchmarking exercise	1	1	1	0	0
Timely withdrawal applications supported by interim unaudited financial reports for CBU ACESM	1	1	1	0	0
Functioning audit committee under the CBU Council	1	1	1	0	0
Functioning internal audit unit for the CBU	1	1	1	0	0



The Copperbelt University

Internal Audit Unit

Audit of the Copperbelt University Africa Centre of Excellence for Sustainable Mining for the period November 2018 to January 2019

Transparency of financial management (audit reports, interim unaudited financial reports, budgets and Annual Work Programs are all web accessible)	1	0	0	1	0
Timely procurement audit report for the CBU ACESM	1	0	0	0	1
Timely and satisfactory procurement progress report for the CBU ACESM	3	0	0	3	0
TOTAL	48	13	17	18	13

Percentage:

35%

38%

27%

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

- 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 carrying out project tasks implies that the Center will not be able to attain DLIs, which in turn may result in the Center not being able to unlock funds which can then be used in the next project period as only completed activities qualify for unlocking of funds, and not those activities classified as on going.
- ii. Failure to complete activities timely will also result in reputational damage to the University.

Risk Rating

3- Major

Recommendation

- i. The Center management should ensure that activities which are ongoing and those which have not been done are completed.

Management Response

- i) The slow implementation of activities is largely attributed to project implementation members performing lecturing duties having to meet their normal work load obligations while attending to the added responsibilities of their Centre tasks. To address this shortfall, two mitigation measures have been suggested:
 - Expand the technical committee membership
 - This has been addressed by Thematic Coordinators ensuring that:
 - Technical Committee members are identified and names submitted to the Project Manager for appointment by the Centre
 - Research groups are formed and names submitted to the Project Management of the Centre



The Copperbelt University

Internal Audit Unit

Audit of the Copperbelt University Africa Centre of Excellence for Sustainable Mining for the period November 2018 to January 2019

- Lobby for trade off i.e. lower teaching load for key project implementation team members in order for them to be dedicated to Centre tasks
 - This request will be made to CBU Management

The challenge of excess work load has also been raised by the project Procurement Unit. This will also be presented to CBU Management for further consideration.

- ii) While members understand consequences for failure, there is need to develop effective measures to address failure to deliver project activities. To address this shortfall, the Centre will develop a disciplinary policy framework.

Action plan

- Expand the technical committee membership
- Lobby for trade off i.e. lower normal load for key project implementation team members in order for them to be completely dedicated to Centre tasks
- Reporting on progress at scheduled meetings
- Periodic monitoring and follow up on delayed actions
- Project Management to reprimand members who are failing to meet deliverables
- Hands on assistance for members on a needs basis

Responsible person

Centre Leader, Deputy Centre Leader, Project Manager, M & E Coordinator

Implementation Date

Immediate and on-going



6.2 Slow implementation of internal controls as per the project risk register

Criteria

Internal controls are tools that help managers be effective and efficient while avoiding serious problems such as overspending, operational failures, and violations of law. Internal controls are the structures, policies, and procedures put in place to provide reasonable assurance that management meets its objectives and fulfills its responsibilities (**AuditNet**, *The Global Resource for Auditors*, 2018).

The management of each implementing entity is responsible for the effectiveness of the system of internal controls. (*World Bank Project Appraisal Document*, P65)

Condition

A review of the status of implementation of the controls detailed in the project risk register revealed that very few controls have actually been put in place and quite a number are yet to be set up.

Most of these controls were supposed to be implemented as and when the risk register was designed in October 2018, but as at audit date, 13 February 2019, some of these had not been implemented. Refer to **Appendix III** for details.

Cause

- iii. Slow implementation of controls.

Consequence

- iii. Failure to implement controls will expose the Center to the various risks as laid out in the project risk register.

Risk Rating

2- Medium

Recommendation



- ii. The Center management should ensure that the controls are put in place to reduce the identified risk exposures to a reasonably low level.

Management Response

Slow implementation of internal controls, which include structures, policies and procedures, is attributed to time and human factors required to be dedicated to develop the controls. Since the formulation of such controls takes a long time, the Centre Management is still in the process of setting aside adequate time and identification of members to develop the necessary controls. However, some controls will be in place by the end of June 2019.

Action plan

- Develop internal controls
- Hold a workshop for project implementation team on internal controls

Responsible person

Centre Leader

Implementation Date

Immediate



Appendix I -Rating Criteria for Detailed Findings:

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



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



The Copperbelt University

Internal Audit Unit

Audit of the Copperbelt University Africa Centre of Excellence for Sustainable Mining for the period November 2018 to January 2019

Appendix II-Planned year 1 tasks

No.	Task	Status
Timely annual implementation of the plans		
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	On going
6	Set up International Research School	Not done
7	Set up an internal monitoring and evaluation system	Not done
8	Regional outreach and marketing	Not done
9	Monitor and evaluate academic programmes annually	Not done



10	Monitoring and evaluation report	Done
11	Convene the Advisory Board and National Steering Committee annual meetings	Done
Newly enrolled students in the ACE of which at least 20% must be regional (African) students		
12	Conduct training workshops on quality assurance and reporting mechanisms	Done
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	On going
Accreditation of quality of education programmes		
17	Review and re-orient existing MSc, MPhil, and PhD programmes	On going
18	Identify and design short courses in sustainable mining	On going
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



Partnerships for collaboration in applied research and training		
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
Peer-reviewed journal papers or peer-reviewed conference papers prepared collaboratively with national, regional or international co-authors		
24	Conduct a workshop to establish research needs of academic partners	Not done
25	Research grants to staff and students for project consumables	Not done
26	Joint writing and publication with academic partners	Done
27	Travel grants for conference attendance for CBU ACESM staff	Not done
28	Joint publication on multi-disciplinary research outputs (implementation in year 2)	Done
Faculty and PhD student exchanges to promote regional research and teaching collaborations		
29	Upgrading of staff members	Done



The Copperbelt University

Internal Audit Unit

Audit of the Copperbelt University Africa Centre of Excellence for Sustainable Mining for the period November 2018 to January 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
External revenue generation		
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	Not done
37	Provide research and consultancy services	Not done
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
Institution participating in benchmarking exercise		
40	Participate in PASET benchmarking training	Done



The Copperbelt University

Internal Audit Unit

Audit of the Copperbelt University Africa Centre of Excellence for Sustainable Mining for the period November 2018 to January 2019

Timely withdrawal applications supported by Interim unaudited financial reports for CBU ACESM		
41	Prepare DLRs for verification	Done
Functioning audit committee under the CBU Council		
42	Review monthly, quarterly and semi-annual financial reports	Done
Functioning internal audit unit for the CBU		
43	Conduct quarterly coordination meetings, and monthly and semi-annual financial reports	Done
Transparency of financial management (audit reports, interim unaudited financial reports, budgets and Annual Work Programs are all web accessible)		
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
Timely procurement audit report for the CBU ACESM		
45	Submit a timely procurement audit report detailing procurement practices	Not done
Timely and satisfactory procurement progress report for the CBU ACESM		
46	Procurement of equipment, upgrade the bandwidth and acquisition of temporary office space	On going



The Copperbelt University

Internal Audit Unit

Audit of the Copperbelt University Africa Centre of Excellence for Sustainable Mining for
the period November 2018 to January 2019

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



The Copperbelt University

Internal Audit Unit

Audit of the Copperbelt University Africa Centre of Excellence for Sustainable Mining for
the period November 2018 to January 2019



Appendix III- Project Risk Register Monitoring

No	Risk	Residual Score	Consequences	Risk Owner	Action Plans	Commencement of Action
1	Lack of inter disciplinary integration	16	Major	Centre Leader	<ul style="list-style-type: none">• Craft institutional Policy/ Guidelines that enhance integration of inter disciplinary groups• Workshops• Refine existing Project selection criteria	Immediately
2	Inertia	16	Major	Centre Leader	<ul style="list-style-type: none">• Periodic follow ups• Regular monitoring	Immediately



3	Failure to retain trained staff	16	Major	Registrar	<ul style="list-style-type: none"> Improved conditions of service Revision to the PMS to allow for transparent, equitable recognition and reward system 	Immediately
4	Staff not available for training	16	Major	Coordinators	<ul style="list-style-type: none"> Focus on appropriate early/mid-career members of staff. Develop cohesive strategies Speak to targeted staff 	Immediately
5	Failure to deliver the Project according to schedule	20	Catastrophic	Project Manager/ M&E	<ul style="list-style-type: none"> Reporting on progress at scheduled meetings 	Immediately



					<ul style="list-style-type: none"> • Periodic monitoring and follow up on delayed actions • Project Management to reprimand members who are failing to meet deliverables • Hands on assistance for members on a needs basis 	
6	Disruption to normal University operations	25	Catastrophic	Centre Leader	<ul style="list-style-type: none"> • Contingency plans • Formulate adhoc contingency plans • Set up permanent project administration offices at School of 	As and when



					<p>Graduate Studies</p> <ul style="list-style-type: none"> • Risk Accepted (there is little the project team can do to manage the risk) 	
7	Failure by Project members to meet deliverables	20	Major	Centre Leader	<ul style="list-style-type: none"> • Training and capacity building • Sanctions, reprimands • (Recommend) withdraw of centre related incentives • Recommend to CBU Management for person not to be given such responsibilities in future 	As and when



8	Project staff turnover	25	Catastrophic	Centre Leader	<ul style="list-style-type: none"> • Notice period • Arrangements for skills/knowledge transfer • Team building 	Immediately
9	Risk that political decisions, events or conditions will significantly affect the expected value of a given economic event			Centre Leader	<ul style="list-style-type: none"> • Lobby/Engage Ministers of Higher Education, Finance and Mining respectively • Ring fence Project funds (Dedicated project accounts for project funds and other project generated income and restricted access to the same) 	As and when



					<ul style="list-style-type: none"> Develop Guidelines to specify how Project generated funds can be used 	
10	The risk of a slowing economy that could result in generally poor investment performance			<p>Bursars Dept.</p> <p>Bursar's Dept.</p> <p>Bursar's Dept.</p> <p>Project Manager</p> <p>Bursar's Dept.</p>	<ul style="list-style-type: none"> Project funds to be kept in dollar and only converted on a needs basis Convert and/or open a forex denominated savings account Invest some of the Project funds Funding ventures to be extended to other inter related sectors (as represented by 	<p>Oct. 2018</p> <p>As and when there are excess funds available.</p> <p>4th quarter On-going</p> <p>As and when</p>



				Centre Leader M&E	thematic areas]	1 st quarter 2019 (equip)
				Centre Leader Project Manager	<ul style="list-style-type: none"> Invest savings arising from currency fluctuations 	
				Fund raising committee	<ul style="list-style-type: none"> Procure necessary skills and specialised equipment to provide needed services 	4 th quarter 2018 (staff)
					<ul style="list-style-type: none"> Secure ISO certification for technical services 	2019
					<ul style="list-style-type: none"> Lobby stakeholders e.g. mining companies to fund Project activities 	Immediately
					<ul style="list-style-type: none"> Set targets for the fundraising committee 	Oct.2018



11	Sector specific risks emanating from the mining and education sectors			Project Manager	<ul style="list-style-type: none"> Stakeholder consultative meetings 	On going
				Project Manager	<ul style="list-style-type: none"> Attend sector specific events e.g. expos 	As and when
				Project Manager/ Coordinators	<ul style="list-style-type: none"> Secure membership in sector specific organisations and groupings 	Immediately
				Project Manager/ Coordinators	<ul style="list-style-type: none"> Align programs/ trainings to industry expectations and needs (Obtain industry input on programs by having them review proposed programs or involve them in the development process) 	On-going
				M&E		
				Project Manager	<ul style="list-style-type: none"> Align training outcomes to be competence based 	On going



				Project Manager Coordinators	<ul style="list-style-type: none"> Review student attainment of learning outcomes MoUs with industrial firms for students/staff internship with specific outcomes Project to manage placement and monitoring of its own student/staff interns 	<p>Immediately</p> <p>On going</p> <p>On going</p>
12	Risks arising from skills, competences and design capabilities			Centre Leader	<ul style="list-style-type: none"> Hire external expertise Requesting internal capacity building from IUCEA 	Immediately
13	Risks arising from CBU capacity to successfully implement Project			Centre Leader	<ul style="list-style-type: none"> Integrating centre activities and operations into the 	Immediately



	activities and sustain these project activities beyond the stipulated Project period			Registrar/ CBU Council	University	Immediately
				Project Manager	<ul style="list-style-type: none"> Centre Leader to be included as a member of the GMC 	
				Centre Leader/ M&E	<ul style="list-style-type: none"> Capacity building of Project team and associated members 	On going
				Chair- Fund Raising Committee	<ul style="list-style-type: none"> Enhance communications between the Centre and the School Management Enhance income earning capacity from external sources 	Immediately
14	Risk that funds are not used for the intended purposes, do			CIA	<ul style="list-style-type: none"> Regular internal and external audits of 	As per audit plan



	not achieve value for money and/or are not properly accounted for.			CIA	Project funds	Immediately
					<ul style="list-style-type: none"> Capacity building for Internal Audit in performance audits 	
				Registrar	<ul style="list-style-type: none"> CBU Council to strengthen fiduciary environment 	Immediately
				Procurement / Sub Committee of the Grants Committee	<ul style="list-style-type: none"> Review and strengthen /set up criteria for Project specific equipment 	Immediately
				Procurement	<ul style="list-style-type: none"> Establish a sub Committee of the Grants Committee to review and recommend approval of high value and specialised procurements 	Immediately



15	Impact of Project activities on the environment and community			Project Manager	<ul style="list-style-type: none"> • Environmental safeguards • Conduct an Environmental Project Brief 	According to the work schedule
16	Inadequate capacity	3	Moderate	Project Manager	<ul style="list-style-type: none"> • Short term training • Recruitment policy • Matching of tasks to qualifications and skills. 	On going
17	Lack of incentives	10	Major	Registrar Centre Leader	<ul style="list-style-type: none"> • Budget • Guidelines for award • PMS 	By December 2018
18	Resistance to change	4	Moderate	Centre Leader	<ul style="list-style-type: none"> • Stakeholder engagement 	On going
19	Failure to meet market needs	3.8	Catastrophic	Project Manager Coordinators	<ul style="list-style-type: none"> • Needs assessment • Marketing • Accreditation 	On going



					ion	
20	Inadequate capacity	3	Moderate	Project Manager	Short term training. Recruitment policy. Matching of tasks to qualifications and skills	On going
21	Foresight	4	Major	Centre Leader	<ul style="list-style-type: none"> Needs assessment Stakeholder engagement 	On going
21	Lack of collaboration	5	Catastrophic	Project Manager	<ul style="list-style-type: none"> MoUs Stakeholder engagement 	On going
22	Lack of financial resources	7.5	Catastrophic	Centre Leader	<ul style="list-style-type: none"> Earned DLIs External revenue generation 	On going
23	Bureaucracy	8	Major	Project Manager	<ul style="list-style-type: none"> Follow ups Assigned roles 	On going
24	Inequitable access to	5	Moderate	Project Manager	<ul style="list-style-type: none"> Training Schedule 	On going



	capacity building				<ul style="list-style-type: none"> Budget 	
25	Insufficient funds	5.3	Major	Project Manager	<ul style="list-style-type: none"> Budget 	On going
26	Failure to understand and appreciate Project aims	4	Major	Project Manager	<ul style="list-style-type: none"> Stakeholder engagement 	On going
27	Inappropriateness of training	5.3	Major	Project Manager	<ul style="list-style-type: none"> Identification of training needs 	On going
28	Staff failing to complete sponsored training	4.5	Moderate	Staff Development Officer	<ul style="list-style-type: none"> Progress report 	On going
29	Delayed procurements	8	Major	Procurement Officer	<ul style="list-style-type: none"> Procurement Plan Procurement Regulations Requisitions Specifications 	On going
30	Lack of expertise to operate, maintain and repair	5.3	Major	Procurement officer	<ul style="list-style-type: none"> After sales service and training 	On going



	equipment					
31	Procurements with wrong specifications	5.3	Major	Procurement Officer	<ul style="list-style-type: none"> Correct user specifications 	On going
32	Failure to incorporate training in procurement of specialised equipment	8	Major	Procurement officer	<ul style="list-style-type: none"> Contracts include training component 	On going
33	Prohibitive cost of converting existing infrastructure	6	Major	Project Manager	<ul style="list-style-type: none"> Identification and confirmation of suitable infrastructure 	As per work schedule



The Copperbelt University
Internal Audit Unit

Audit of the Copperbelt University Africa Centre of Excellence for Sustainable Mining for
the period November 2018 to January 2019

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.

A handwritten signature in black ink, appearing to read 'P.P. Kambikambi'.

M. Kambikambi
CHIEF INTERNAL AUDITOR

FEBRUARY 2019