|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Effective Date** | **Action** | **Due by (Following effectiveness)** | **Due Date** | **Status** | **Responsible ACE** |
| **NIGERIA** | | | | | | |
|  | 29-Jan-2021 | Update the FM Manual | 3 months | **29-Apr-21** |  | NUC |
|  | Complete the computerization and upgrades of accounting system |  | NUC, RU and Ahmadu Bello University FUTMIN and NOUN CU FUTO, Uniport, UniLag, LASU and UNN |
|  | Recruit a FM Consultant with qualifications and experience satisfactory to the World Bank to support the NUC in its fiduciary work. |  | NUC |
|  | Recruit (where possible, second existing staff as) an accountant and internal audit staff with qualifications and experience satisfactory to the World Bank |  | Ahmadu Bello, BSU |
|  | Put in place a functional audit committee that will follow-up on audit recommendations to ensure they are addressed appropriately by management. |  | UniBen,  BSU, UniPort, Ahmadu Bello University, CU, FUTO, NOUN, and OAU |
|  | Some New centers to submit the audit report conducted for fiscal year 2016 -2018 to the World Bank FMS for review |  | FUTO,  Ahmadu Bello, UniPort,  Unilag, FUTMIN & Bayero Universities |
|  | Adopt internal reforms aimed at ensuring timely submission of IFRs and Internal audit Reports. | 6 months | **28-Jul-21** |  | NUC  Ahmadu Bello  BSU |