



FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA

MANAGEMENT LETTER ON THE UNIVERSITY'S FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2022

HDA AUDIT

(CHARTERED ACCOUNTANTS)



10th April, 2023

The Vice Chancellor
Federal University of Technology,
P. M. B 65,
Minna,
Niger State

Attention: Bursar

Dear Sir,

MANAGEMENT LETTER ON THE AUDIT OF THE UNIVERSITY'S ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

We are happy to inform the Entity's Management Team and its Governing Council that we have concluded work on the audit of the University's operating and financial activities for the year ended 31st December, 2022.

In compliance with the generally accepted audit practice, the scope of work and the traditional deliverables, kindly find discussed below our observations, comments and recommendations on some key accounting, bookkeeping and internal controls, as well as, the significant operation issues that came to our notice during the course of carrying out the assigned statutory audit exercise for your information and necessary actions:

1. OPERATING AND FINANCIAL PERFORMANCE SUMMARY

The comparative summary of the University's Operating and Financial Performance for the year ended 31st December, 2022 and that of year ended 31st December, 2021 is stated below:

HDA AUDIT (CHARTERED ACCOUNTANTS)
HDA Audit is a member of Affilica International

Kayode Surajudeen
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	DETAILS	2022	%	2021	%
A	INCOME	₦		₦	
	Recurrent Grants	2,976,571,690	92.71	6,819,950,144	79.68
	Internally Generated Revenue	234,063,306	7.29	1,738,974,721	20.32
	Total Income	3,210,634,995	100.00	8,558,924,865	100.00
B	Less: EXPENDITURE				
	Staff Salaries & Wages	(2,806,501,804)	(87.41)	(6,430,269,562)	(75.13)
	Academic Expenses	(142,708,325)	(4.44)	(342,826,685)	(4.01)
	Administrative Expenses	(499,798,921)	(15.57)	(826,456,681)	(9.66)
	Mopped to CRF	(19,379)	(0.00)	(6,433,438)	(0.08)
	Total Expenditure	(3,449,028,429)	(107.43)	(7,605,986,366)	(88.87)
	Operating Surplus/(deficit) before Depreciation	(238,393,433)	(7.43)	952,938,500	11.13
	Less Depreciation Charge on Fixed Assets	(617,429,141)	(19.23)	(470,348,367)	(5.50)
C	Operating Surplus/(Deficit) after Depreciation	(855,822,575)	(26.66)	482,590,131	5.64

1.1 OPERATING AND FINANCIAL PERFORMANCE EVALUATION

Income Assessment

Review and analysis of operating performance shows that University recorded a decrease in total revenue of ₦5,348,289,870 or 62.49% compared with the year 2021 total income. This was majorly connected with decrease in Recurrent Grants by ₦3,843,378,454 or 56.35% and Internally Generated Revenue (IGR) also decreased by ₦1,504,911,415 or 86.54% of the previous year IGR.

Evaluation of TETFUND account shows that the University received a total sum of ₦2,010,570,629 as Special Intervention Fund from TETFUND during the year under review as against ₦1, 864,599,049 in 2021. It is important to emphasize here that this fund is not reflected in revenue analysis here due to the fact that the grants were given for specific purposes and programmes that the Institution must implement in compliance with the funding guidelines.

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1.2 Expenditure Analysis

The audit work on expenditure reveals the total expenditure (less depreciation charges) of the University for the current year stood at ₦3,449,028,429 while the total sum of ₦7,605,986,367 was expended in 2021 showing a significant decrease of ₦4,156,957,938 or 54.65%.

Further review exercise shows that Personnel Cost decreased by ₦3,623,767,758 or 56.35%, Academic Expenses was also depleted by ₦200,118,360 or 58.37% and Administrative Expenses went down by ₦326,657,760 or 39.53% of the 2021 Administrative Expenses. However, the decrease in the Administrative Expenses specifically could be attributed to significant decrease in the expenses like electricity Expenses, Office stationeries/computer consumables Expenses, Drugs & Medical Supplies, and Supply of diesel as well as welfare packages/Hospitality expenses in the current year as compared with the previous year.

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1.2 EXPENDITURE/ INCOME IMPACT ANALYSIS

The proportion of expenditure on year 2022 total income has more impact than it had on 2021 as it weighed 126.66% of the total revenue in 2022 as against 94.36% in 2021.

However, we highlight the following administrative expenses for management's attention and consideration for the purpose of cost control as they are on high side:

EXPENSES UNDER WATCH

Expenditure Sub-Head	2022 N	2021 N	Increase N
Sporting Activities	23,393,024	2,316,700	21,076,324
Anniversaries & Celebrations	81,276,202	20,646,137	60,630,065
Postages & Courier Services	15,212,807	11,587,701	3,625,106
Council Expenses	63,093,207	29,608,789	33,484,418
Maintenance of Motor Vehicles	22,903,882	17,818,399	5,085,483

Management Response

The reason for the increase in the budget lines was due to high inflation rate in the economy. During the period under review, the University participated in NUGA, convocation ceremony, increase in postage/courier services and several council meetings. However, management will ensure control in the coming years.

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**RECORD KEEPING, ACCOUNTING AND INTERNAL CONTROL SYSTEMS'
ASSESSMENT**

As part of our responsibilities as statutory Auditors engaged for the Audit assignment and in compliance with the Act that established the Institution, we conducted an assessment on the University's book keeping, accounting and Internal Control Systems in place.

2.1 Accounting, Record Keeping and Internal Control Procedures

Our reviewed work shows that the University's system of Internal Control is apparently improved and sufficient for its current level of financial transactions and operational activities.

However, strict and consistence compliance with standard internal control requirements is needed and ensuring value for money on all the University's transactions.

Management Response

Management will ensure that the current level of internal control is maintained. Also continuous training will be provided for staff to keep them abreast with the current trend on accounting issues and standards.

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2 LOAN AND ADVANCES

Reviewed work on Loan and Advances of the University shows that total sum of unretired staff advances as at 31st December, 2022 is ₦13,732,002 held by 84 staff of the university as against previous year position of ₦18,096,937 held by 107 staff. This represents a decrease of ₦4,364,935 or 24.12% of the year 2021 staff advances.

Schedule of Staff with High Unretired Advances

The schedule of top twelve (12) Staff with relatively high unretired Touring and Purchase advances as at 31st December, 2022 is highlighted below:

S/NO	FILE NO	LEDGER	NAME OF STAFF	AMOUNT (=N=)
1	PF - 0459	13	Ijaiya Abdulmojeed Tunji	276,828.00
2	PF - 0659	85	Dr. Mohammed Abdullahi	333,900.00
3	PF - 0726	-	Mr. Yakubu Umar	318,500.00
4	PF - 0899	-	Mr Tsado Nma Daniel	317,000.00
5	PF - 0906	-	Dr. Abubakar Lawal Baba	530,000.00
6	PF - 0985		Dr. Isah Abubakar D	328,000.00
7	PF - 1029	41	Mr. Mohammed Rabiul Bello	699,000.00
8	PF - 1191	35	Mr. NdagiAhaji Mohammed	357,320.00
9	PF - 1371	91	Agboola Joseph Babalola	300,000.00
10	PF - 1457	22	Dr. Sakariyau Olalekan Busra	335,000.00
11	PF - 2210	45	Dr. Ademola Ojekunle Joel	344,300.00
12	PF - 5003	02	Mrs Thomas A. D.	291,000.00
	TOTAL			4,430,848.00

The above table indicates that twelve (12) staff held about 32.27% of the total unretired advances out of total number of eighty-four (84) staff with unretired advances.

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Comment

The above analysis shows that University was able to reduce her unretired advances trend compared with the year 2021. However, more effort is still needed for better management of staff unretired advances.

Management Response

Management will sustain measures already in place to ensure that unretired advances are reduced to the bearest minimum. More so, most staff included on the above schedule have retired their advances in early 2023.

3.0 PROGRESS REPORT ON THE YEAR 2021 RECOMMENDATIONS

We refer to the shortcomings noticed and discussed in the Management Report of the year ended 31st December, 2021 below are the update on the observations:

3.1 RE: INSPECTION OF THE UNIVERSITY'S FARM

Recommendations then

- Urgent repairs of the existing farm tractors is required for smooth operations in the farm.
- Disposal of the existing farm tractors to acquire new ones can be very costly compared to cost of repairs. Therefore, repairs of these tractors is advised as against disposal for cost saving.
- Management should consult professionals in taking care of the birds so as to ensure perfect growth and stable production of eggs to increase Returns on Investment (ROI).
- Management should consider provision of enough farm tools to enhance the performance of the farm to its fullest capacity.
- Heavy boon sprayer machine should be disposed and the proceeds be used to acquire lighter one.

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Management Response then:
Recommendation Noted.

CURRENT STATUS

All previous recommendations are yet to be implemented

Current Observations

Attitude to work of the staff on the farm is poor, inefficient, and unproductive.

All previous recommendations are yet to be implemented which leaves the farm activity redundant.

According to our findings a committee was set up to oversee the activities of the farm and they made recommendations which are yet to be implemented.

Farm equipment lying redundant and requires repairs & maintenance.

Lack of activity in the farm has contributed to the low IGR the university suffered in this current year under review.

Recommendations Now

Constitute a committee that will design a detailed concession plan which will afford the university the best and affordable option.

The University's Farm is advised to be placed on concession through Public Private Partnership (PPP) for reengineering and value addition. Meanwhile, an agreed profit sharing ratio should be reached between the partners for profit sharing.

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Furthermore, a joint venture arrangement between the partners in terms of who provides the assets, operations, and the expertise.

For efficiency and consistent commitment from the staff, all old staff of the farm should be posted out and the new ones coming in should be made aware that their wages will be paid from the income generated from the farm activities.

On reaching the agreement with the partners, the above constituted committee should also be saddled with the responsibility of reporting on quarterly basis every proceed from the farm for further decision making by the university's management.

All current committee should be dissolved so as to make way for new ones that will decide for effective, efficient and productive recommendations that will put the farm on a roller coaster cause of profit making.

Management Response now

Management will adopt the recommendations and also ensure effectiveness and efficiency in the farm operations.

2 RE: EVALUATION OF THE UNIVERSITY'S SECURITY ARCHITECTURE

Recommendations in 2021

- We previously advised the management to look into recruiting more personnel in the security section of the university as it will help alerting any danger within the school environment. We also recommended the recruitment of local vigilante to compliment the service of the University security personnel for the safety of students and staff of the University.

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- Adequate work tools should be made available to security personnel for them to be efficient. Tools such as torch light and so on.
- Security personnel at the gate should intensify effort in the search of every vehicle coming in and out of the University.
- The University management should consider improving its security network in and around the university premises due to the current security challenges in the country.

Management Response then:

Management has noted the recommendations. The CCTV cameras have been mounted in strategic places in the University and this has enhanced security watch in the University. In addition to CCTV, local vigilante group and police patrol team are also in place to compliment the services of the security personnel on campus.

Present Status

Further improvement in the security architecture of the university was noticed and we must commend the management for their effort. However, some issues were still lingering from the previous year observations.

Current Observation

We observed that Security section of the University is short of personnel as can be seen in the case of the control rooms, the university main gate and other strategic places within the university.

We still observed that vehicles were not subjected to check at the point of entry and exit from the University's main gate.

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The security architecture around the University has really improved as we were informed and could see that the university's security has partnered with other security agencies such as private security guard, the Police & local vigilante group all aided by the wide parameter coverage of the CCTV to provide adequate security in and around the university.

We observed replacement and maintenance of faulty CCTV cameras during our visit to the control room and other parts of the university.

We observed that the control room around the Needs assessment hostel requires a comfortable control office as the office was very hot as a result of bad air condition, new NVR, and a wide screen television as camera feed seen on the screen were few and it is important for those live feeds to be up because it monitors activities in and around the university and hostels.

Recommendations

We recommend for more trained personnel in the security department so that the effectiveness of their activities can be seen and felt in and around the university.

There is a need for the maintenance and periodic overhauling of the security infrastructure in and around the university.

Due to the sensitive nature of the security gadget, we advise and recommend for an internal maintenance teams in the case of any emergency breakdown so as to keep the security architecture active always.

Management Response now

Recommendations upheld. Management will sustain the current security architecture and improve on it.

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3 RE: NEEDS ASSESSMENT HOSTEL BUILDINGS

Below are the previous recommendations on NEEDS Assessment Hostel Buildings:

Deployment of more security guards and recruitment of vigilante around the hostels is advisable to avert any security threat to students especially in this era of insecurity.

More boreholes should be sunk to address water scarcity in the hostels.

There is need for the repairs and maintenance of the CCTV cameras due to the security challenges we are currently facing in the country.

We recommend for replacement of burnt bulbs and to carry out other electrical maintenance in the hostels.

We recommend that the rooms with damaged PVCs should be quickly attended to, wardrobe and solar lights should be repaired as well as reading lamps should be replaced if needed.

As a matter of urgency room 116, 216, and 316 should be quickly attended to as the crack defect has led to leakage in the listed rooms thereby deforming the walls and weakening the building.

- Finally, the Hostel Facility Manager if any, should visit the hostels both old and new to see the current challenges and proffer a best solution to it as fast as possible. Especially on the issue of water scarcity in the hostels and lapses on buildings maintenance which we consider life threatening to the students if not quickly fixed.

Management Response Then:

The university has previously carried out major repairs in the NEED Assessment hostels. Presently, Management has approved funds to continue repairs in the hostel. The observations have however been noted and Management will respond to the new challenges.

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Present Status 2022

We noticed a quite significant improvement in the Management of the University's NEEDS Assessment hostels. Furthermore, our findings reveal that the management has taken a lot of defaults and will be carrying out a general maintenance/renovation on the hostels as at the time of our visit.

Current Observations:

Follow up was made on the implementation status of our previous year recommendations on the NEEDS ASSESSMENT Hostels as part of our review exercise and the following were currently observed:

The security architecture of the hostel has improved as we sighted both school security and other security guard during our visit. Furthermore, tools have been made available for efficiency of discharging their service.

Lack of water supply to first and second floor of the Needs Assessment hostel building still lingers and it is ideal they have water flowing into their various apartment considering the amount they secured accommodation in the Needs Assessment hostel.

There is a need for general maintenance in and around the Needs Assessment hostels as at the time of our visit.

Recommendations

Management should consider the issue of water flowing to the first and second floor of the female and male Needs Assessment hostel a matter of urgency as it is not healthy due to the amount the students paid to secure accommodation in that hostel building.

The Management should provide a solar security light in and around the hostel for security purpose.

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Management Response Now

Recommendations noted. Management will continue to ensure that the needful is done accordingly.

3.4 RE: UNIVERSITY'S GUEST HOUSE ASSESSMENT

Recommendations then

- There should be adequate security measures in and around the Guest House to safeguard lives and properties of visiting guests.
- Management should see the Guest House as a source of generating additional IGR for the University and also inject fund for proper maintenance so as to improve the Entity's operations and attract visitor within and outside the state.

The investigating committee should be set up so that full investigation on the activities of the Guest House can be carried out and report accordingly for timely management decision.

- Proper renovation of the Guest House is also recommended in order to increase the patronage and the revenue, since it remains one of the revenues generating units of the University.

Management Response then

Recommendation highly appreciated, Management will take proper action in putting the guest house in the best possible shape so as to attract more guests and increase revenue base.

Present Status 2022

The earlier recommendations not implemented

Management Response Now

Earlier recommendations noted. Management are putting in place necessary steps to ensure functionality of the guest house.

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3.5 OTHER HOSTELS

Recommendations Then

- We recommend that all electrical issues within the hostels be fixed as soon as possible as it is not advisable to leave the students in darkness.
- Additional boreholes should be sunk to end water scarcity in the hostels.
- The poor drainage system should be checked by PPDU to end water stagnation in the hostel drainages.
- We advise the hostel facility manager to fix all plumbing issues in all hostels.
- The University management should find a way of motivating the staff working within the hostels so that they can be more efficient and productive.
- We recommend that the pumping machine should be fixed or replaced as a matter of urgency as students are seriously suffering for water in the boys' hostels.
- Management should provide sufficient work tools for cleaning staff.
- We advise that all open Chambers should be closed as fast as possible as it could harbor reptiles and even make the environment not conducive enough for the students to stay due to bad odour.
- We recommend that all burnt bulbs in the various hostels be replaced as a matter of urgency.
- The Management should from time to time fumigate the hostels so as to prevent reptiles.

Management Response then

The Management will take further actions to ensure that hostels are always conducive for students.

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Present Status

There is an improvement on the drainage system as no more water stagnation and the kitchen has also been kept clean. Major renovation promised by the management during our last visit has also been carried out.

Current Observations

The hostel environment was clean and better compared to our last visit.

Some of the previously installed solar light that provides light around the hostels were not working but we could see the ongoing preparation for the installation of new ones as at the time of our visit.

We also noticed that the hostel units require additional manpower due to the peculiarity of the department and the increase in the population of students and hostel buildings.

Also noticed is the improvement in water supply within the hostel as at the time of our visit and this is highly commendable

Recommendations

There should be regular supply of diesel to the hostel to avoid black out at night due to the insecurity challenge the country is facing at the moment.

The solar power project should be lightened up in and around the hostel so as to allow the students see the environment at night in the case of a black out.

We recommend for additional staff at the hostel unit for effectiveness and efficiency.

Management Response Now

Management will continue to put in place measures that will enhance students' safety and comfort.

MA AUDIT (CHARTERED ACCOUNTANTS)

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3.6 UNIVERSITY LIBRARY

Recommendations Then:

- All books of the University's library should be captured for recognition of the security gadget as safeguard.
- The faulty inverter should be either repaired or replaced to enable the CCTV camera work.
- Recruitment of more security personnel should be given a consideration by the Management.
- The circulation unit desk should be moved closer to the exit door so as to monitor the movement of students and library book accordingly

Management Response Then:

Recommendation mentioned above will be looked into and addressed.

Present Status

All previously observed issues were still lingering as at the time of our visit.

Management Response Now

Recommendations made earlier will be considered and acted upon accordingly by the management.

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7 UNIVERSITY'S WORKS DEPARTMENT

During our audit visit to some peculiar departments in the university, we observed lack of maintenance on some of their office equipment ranging from air conditions, fans and other electrical appliances, when questions were asked the works department was faulted for the lack of proper maintenance culture. Below are our observations:

Observations:

- We observed poor maintenance culture in some units of the University during our visit to mention the University's Library and students' hostels as specific case study.
- We observed infractions on procurement of consumables by works department as interactions were conducted during our visit to various units of the University.
- The work unit is not cooperating with the university in terms of maintenance as they always tend to submit an outrageous quotation for minor maintenance.

Recommendations

- We recommend that the university management decentralize the works department in order to ensure that their productivity, efficiency and loyalty is guaranteed in favor of the university and not their departmental superior officers.

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- In the case of decentralization, works officers attached to various units as maintenance officer should report directly to the departmental head of the unit they are deployed to.
- All quotations for any maintenance within the unit they are deployed to will be accessed and approved by the said departmental head.
- As a matter of urgency, a maintenance officer should be attached to the library for the maintenance of their air conditions and fans as the heat in the various library unit is unbearable due to the current weather condition as at the time of our visit.

Management Response:

Recommendations upheld. Management will put measures in place to check the activities of the staff in works department.

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CONCLUSION

In conclusion, we are using this medium to thank the University's Governing Council for the opportunity given to us to serve the institution in this capacity and the Management as well as Staff for the cooperation received during the course of the audit exercise.

Please don't hesitate to contact us for further clarification wherever necessary Concerning the Financial Statements and this Management report.

Thank you and best regards.

Yours faithfully

For: HDA AUDIT (Chartered Accountants)



Abdurrahman Garba



Kayode Surajudeen