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à l'étranger

## MINUTES OF BOARD MEETING HELD ON 17/01/2024

DATE: Wednesday 17 January 2024

TIME: 6:15pm

VENUE: LFIA Meeting room + Zoom

ATTENDANCE LIST	
MEMBRES DE DROIT / PARTICIPANT	
Mr. JULIEN LECAS - COCAC	Zoom
Mrs. CATHERINE DAUER - PRINCIPAL	Excused
Mrs. EMMANUELLE ALLIES - HEADMISTRESS	Present
Mr. MOHAMED SIDIBÉ – Administrative & Finance Director	Present
ELECTED MEMBERS	
Mr. JEAN-LOUIS FEGHALI – CHAIRMAN	Present
Mr. THOMAS LE GUEVEL - VICE-CHAIRMAN	Present
Mrs. ENYONAM DAGADU – TREASURER	Present
Mr. DAMAZ ALEXIS – DEPUTY TREASURER	Present
Mrs. MIRNA ABEL MASSIH – MEMBER	Excused
Mrs. LISA POKU BOATENG – MEMBER	Present
Mr. JEAN PAUL NASSAR – MEMBER	Present
Mrs. SOHAD SALLOUM – MEMBER	Present
Mrs. EMMA TARRANT TAYOU – MEMBER	Present
Mr. FIRAS JABER - MEMBER	Present
STAFF REPRESENTATIVES	
Mrs. CECILE PHILIPPE - STAFF REPRESENTATIVE	Present
Mrs. VALERIE FELGINES - STAFF REPRESENTATIVE	Present
Mrs. CLAIRE ENJUANES – E.M.F. E	Present
MEETING SECRETARY	
Ms. NANAA APOKWOR TETTEH – ASSISTANT TO THE DAF	Present

## AGENDA

1. Welcome of the new Board members;
2. Presentation of the final GRA report (financial audit);
3. Assignment of Board members to committees;
4. Proposal to recruit personnel in charge of corporate affairs, attached to the Board + job description + required competences;
5. Mode of engagement with University of Ghana and presentation of scenarios for the expansion project;
6. Creation of a work group to work on the strategy and future school projects (academic aspects);
7. Update from administration:
  - 2024 events
  - Increasing the administrative office space
  - Payment of salaries in Ghana Cedis
  - Policy on amortization of LFIA's assets
8. Any other matters



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Mr. Feghali chaired the meeting. He opened the meeting at 6:15pm, with an attained quorum. He thanked all members of the Board for their presence and presented the agenda.

### **APPROVAL OF THE MINUTES OF THE MEETING HELD ON 17 NOVEMBER 2023**

Mr. Feghali submitted the previous minutes of the Board for approval.

The minutes of the meeting held on 17th November 2023 was unanimously approved by all voting members present.

**NUMBER OF VOTING MEMBERS PRESENT: 9**

**Minutes of 17th November 2023: 9 voted for**

#### **1. PRESENTATION OF THE FINAL GRA AUDIT (REDRESSEMENT FISCAL)**

A financial audit was carried out on the school for the period from 2016 to 2021. The initial audit presented an amount of Euros3.2million. The previous audit covered the 2011 to 2015 period under the previous tax laws regarding taxes on the revenue from some activities. This exempted the school from the payment of taxes on its activity.

The new law 896 (passed in 2015) stipulates that all revenues outside public service are taxed and exceptions could be given upon a formal demand. Since this change in legislation, the School has not requested for an exemption. Consequently, the revenues derived from the school's activities such as school fees would therefore be taxable.

TGS Peniel Stephens, the firm which provides tax advisory support to the school had discussions with GRA and raised the anomalies in the estimation of the base estimate and in the dates.

This finally helped to bring down the assessment to €160.473,82 (€149.885,50 tax and withholding tax of €10.588,27).

At the end of the audit, TGS made the following recommendations:

- In order to reduce the withholding tax to 8%, payment made should be captured as subscription payments for being a member of the AEFÉ and curriculum development and technology transfer expenses as part of the association.
- Ensure that all expenses such as penalties incurred by LFIA are not classified as such for tax purposes. They should rather be included in office management expense.
- Management should review the school's provisioning policy to prevent the aggressive nature of bad debts being written off. Additionally, there must be documentary evidence about the school's recovery effort in getting the debt paid, for eg. Legal letters or management notices and follow-ups for payment. Subsequently, should the debts written off be recovered, management must ensure recoveries made are recorded on the statement of profit and loss as bad debt recovered/write-backs.
- Also, management must be certain of all other provisions such legal risk cost before any disclosures is made. In such instances, the legal cost could be recognized in the profit and loss with a corresponding contingent liability or payable on the balance sheet rather than a provision.



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- Management should ensure that all incomes from the derecognition or disposal of assets are recognized in the asset disposal account. This will reduce the loss position or reverse it to a gain thereby reducing the tax effect.
- Management should compute their own capital allowance for each year of assessment and file it subsequently with the GRA. This will help management to keep track of all written down value, additions and all disposal for each class of asset.
- Management should, as a matter of urgency, compile a fixed asset register that will keep track of all asset, unique identification number, their cost, date of acquisition, depreciation, location, net book value.
- Ensure that school fees benefit as sighted in the employee's contracts be treated as a benefit in kind, which is a cash allowance and should be added to the basic salary and tax at the graduated rate.
- Financial statements filed at the end of the year should be presented in Ghana Cedis in order to avoid fiscal risks due to the exchange losses.
- Nomination of a tax consultant which will enable the school to have real-time tax advice

## **2. WELCOME OF NEW BOARD MEMBERS**

Mr. Feghali introduced the newly elected members of the Board, which brings the number of elected members to ten (10):

- Mrs. LISA POKU BOATENG - Member
- Mr. JEAN PAUL NASSAR - Member
- Mrs. SOHAD SALLOUM - Member
- Mrs. EMMA TARRANT TAYOU -Member
- Mr. FIRAS JABER - Member

Mr. FEGHALI informed the new members that the Board meets at least once every two months.

## **3. ASSIGNMENT OF BOARD MEMBERS TO COMMITTEES**

Mr. Feghali reminded the Board that members of the Board are assigned to committees to ensure the smooth running of the establishment in close collaboration with the management team.

After discussion of the initial proposal, the composition of the committees was agreed as follows:



COMMISSION	STATUS	PROPOSED COMPOSITION
HR & SOCIAL DIALOGUE	Existing	Emma, Thomas, Lisa, Sohad + Admin & staff representatives
FINANCE	Existing	Enyonam, Damaz, Jean Paul; Mgt/Admin;
COMMUNICATION	Existing	Emma, Mirna, Damaz, Sohad, Mgt/Admin;
PURCHASING & CONTRACTS	Existing	Firas, Enyonam, Jean Paul, Thomas, Mgt/Admin;
COMMISSION	STATUS	PROPOSED COMPOSITION
EXPANSION COMMITTEE	New	Firas, Jean Paul, Thomas, Enyonam, Jean Louis, Lisa, Mgt/Admin;
REGISTRATION & DEVELOPMENT	New	Jean Paul, Lisa, Mirna, Sohad, Emma, Jean Louis, Mgt/Admin;

#### 4. PROPOSAL TO RECRUIT PERSONNEL IN CHARGE OF CORPORATE AFFAIRS, ATTACHED TO THE BOARD + JOB DESCRIPTION + REQUIRED COMPETENCES

Mr. Feghali explained that the APE has not had a full-time representative, which does not help Board members to be fully involved and carry out their responsibilities efficiently with regards to some issues and important files. He underscored the difficulties with being able to meet all members at the same time due to the unavailability of members.

Some tasks, such as the following, will not be coherently accomplished as the years go by if we do not act now:

- Promote the APE's vision and strategy;
- Maintain close relations with government agencies, media and some socio-economic stakeholders;
- Ensure communication and external relations from the APE;
- Organise the movements of Board members;
- Coordination / communication between the APE and the other bodies with the establishment;
- Representation and interaction of the school with national and international external partners;
- Creation and strategic planning of APE events;
- Implementation of the strategies to ensure the attractiveness of our establishment;
- Coordinate internal APE activities.

Mr. FEGHALI presented the job description.

Members decided to escalate the revision of the job description to the HR Committee.

With regards to the recruitment modality, the Chairman proposed to the Board members, with the support of the Principal, the DAF and the French Embassy in Ghana to conduct the interviews for these candidates.

***Vote for the recruitment proposal: 8 votes for, 1 vote against***

***Vote for the recruitment modality: 8 votes for, 1 vote against***

#### 5. EXPANSION PROJECT: CREATION OF A WORKING GROUP TO WORK ON THE STRATEGY AND THE FUTURE PROJECTS OF THE SCHOOL (ACADEMIC PROJECTS);

Mr. Feghali proposed the hiring of a project management firm for the management of the various phases of the building project especially the initial stages (LFIA expansion studies).

This would help to ensure monitoring and control of all the stages.

Their mandate would include:

- Identifying the objectives and expected results of stakeholders and stakeholder management;



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- Project planning;
- Create and manage the project budget, cost estimates, monitoring of expenditure, ensuring that these financial objectives are met;
- Create the project business plan and the required documentation for potential financial partners;
- Stakeholder management, including financial partners or partners linked to the project;
- Risk management: identify the potential risks and challenges associated with the project;
- Regulatory compliance: ensuring compliance with local regulations and requirements;

Concerning the funds for the expansion project, M. Feghali explained that UPSA had expressed interest in the purchase of the current land when we relocate, which will bring us supplementary funds in addition to what we would have for the project.

It is proposed to create a working group to work on the strategy and future projects of the school.

***Vote for the proposition of the creation of a working group which would be steered by the management of the establishment: 8 votes for.***

## 6. Administration report

- **2024 events;**
  - **60 years** – Mrs SALLOUM presented the activities scheduled for the celebration of the 60years anniversary for the school. The proposed events are:
    - « Cloth day » – Friday 19th April 2024
    - Walk-a-thon – Saturday 20<sup>th</sup> April
    - Cycle 3 Boom party – Saturday 15<sup>th</sup> June
    - Photo project – ongoing
  - The 60years committee has designed two options of the cloth for the cloth day; one with the current logo and one with a modified logo.

Mr. Sidibé will discuss with Madam DAUER about the proposal to modify the logo and revert.

- **Expansion of the administration offices:** the original plan was to place containers on the high school library to make more room for the administrative offices. However, inspections carried out by M. JABER show that the library would not be able to carry the weight of the containers. It would therefore be necessary to consider another location.
- **Payment of salaries in Ghc:** Mr. Sidibé explained that a request had been sent to Bank of Ghana to be able to pay salaries for a part of our staff in foreign currency into their accounts held abroad. The covered period is till the end of the academic year.
- **LFIA Asset amortization:** Mr. Sidibé informed members that pursuant to the recommendations of TGS, a casual staff had recently been recruited. She is charged with identifying and cataloguing LFIA immovable assets with the support of administrative teams. Before the next audit, we should have a complete register. In conformity with AEFÉ provisions and the Ghanaian legislation, the proposal of asset lifespan is as follows:



DESCRIPTION	DURATION
Construction & building equipment	30 years
Fixtures, machinery and equipment purchased	5 years
Rented books	3 years
Installations, Interior design, security systems,	5 years
Vehicle	5 years
IT equipment	4 years
Audio-visual equipment	4 years
Software & website	4 years
Office automation equipment	4 years
Furniture	5 years
Other learning materials	5 years

**Vote for the proposal of the amortization policy: 8 votes for**

## 7. OTHER MATTERS

### Operation of the cabinet and the generator in order to solve power failure issues

Mrs FELGINES asked the question regarding the frequent lights out situation which affected many lessons in the first term and wanted to know if it is possible to ensure the proper functioning of the generator in order to alleviate this problem.

Mr. Sidibé explained that there had been a problem with the generator which had been resolved. A solar panel would also be installed on one of the buildings in the school, on trial basis, to see if we can fall on that in emergency situations.

### Committee for projects and school trips

Mrs FELGINES asked if it was possible to put in place a committee to ensure we have a common procedure for the financing of projects and trips.

Mr. Sidibé explained that the existing procedure for the processing of projects is functional and does not see the need to create a new committee for the purpose. He added that the guidelines for the organisation of projects is clearly stated in the welcome booklet given to each staff at reopening and called on all the teachers to consult this unambiguous document.

### Medical insurance cover after retirement

Mrs Philippe raised a question about the health cover for LFIA retirees. She mentioned the case of a colleague who had retired the previous year and who was not covered by medical insurance and wanted to find out if there was the possibility for LFIA to contribute so that these retired staff continue to benefit from the insurance.

Mr. Sidibé responded that management would enquire about the cost of this proposal and would revert to the staff representatives.

### Position of the executive secretary of the APE

Mrs. FELGINES wanted to find out the basis for the recruitment for the Board, given that the expansion project is far from being finalised and also given the reduction in the number of enrolments.



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Mr. FEGHALI responded that the recruitment was necessary for the continuity and record keeping of the Board.

Meeting ended at 9:50pm.

Attachments:

Accra, 2<sup>nd</sup> February, 2024

Board Chairman

Meeting Secretary