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**(INTERNAL AUDIT UNIT)**

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**Second Quarter April -June 2022 Report on Africa Centre of Excellence  
Population Health and Policy (World Bank Project) Bayero University, Kano**

**Date: 30/06/22**

Project Name and State	African Centre of Excellence, Bayero University, Kano
Project ID	SC/ACE/Impact/EP-S/RO1_A
IDA Credit/Grant No.	
Implementing Agency	Africa Centre of Excellence for Population Health and Policy
Effectiveness Date	2019
Closing Date	2024
Credit/Grant Amount	\$ 6,000,000
Project Duration	5 years
Remaining Period to Closing	2 years
Disbursed Amount to date & %	\$ 2,102,767
Period Covered by the Review	as at June 2022
Internal Auditor	Badayi Mohammed Kurawa

## INTRODUCTION

Africa Centre of Excellence for population health and Policy was established to achieve the following objectives in Nigeria and West African sub region:

- Training of postgraduate students to acquire knowledge, skills and competences towards achieving health related SDG's
- To strengthen capacity and capability of translating research findings to policy and practice
- To promote and enable gender parity and participation in population health research and policy
- To increase the nursing human resources in West and Central Africa.

An internal audit examination was conducted during the period under review with view to ensure that postings and recordings of transactions are done correctly as and when due. Reconciliations between cash book and bank balances were done correctly as per the rules of engagement.

Activities and transactions that took place to within the period under review were examined in order to establish compliance with rules and regulations in accordance with best accounting and auditing practices,

## **CHECK LIST**

In the process of this audit exercise, we used the following check list as a guide:

- a) Implementation Plan (b) Payment vouchers (c) Bank statements (d) Financial budgets (e) Financial agreements (f) Financial regulations and guide lines

## **HIGHLIGHT OF MAJOR FINDINGS**

- 1) As reported in the first quarter, all expenditures incurred were in accordance with financial regulations and implementation plan on the project
- 2) Proper books of account that were opened and record keeping are without any serious problem that warrant reporting.
- 3) Expenditures incurred were confirmed to be made on operational activities for which the funds were meant for.
- 4) Apart from grant received in November 2021 no any disbursement again for the project but expectation
- 5) As provided by the guiding policies, rules and regulations in the implementation plan, internal audit function is provided by internal audit unit using the existing statutory Audit structure of the University.

## **INTERNAL AUDIT REVIEW**

**BUDGETING:** - As reported in the first quarter, the budgeting system of the ACE project have been properly planned and well organized to achieve the overall objectives of the project. All the expenditures incurred during the period of reporting were in line with the budgetary provisions of the project. The account and accounting system is satisfactory as all books of account and proper records are kept in accordance with rules of engagement.

In the process we have examined payment vouchers to verify payment limits with regards to approvals and authorizations to ensure that there is internal control in accordance with statutory requirements and professional ethics. We noticed that management oversight functions/activities is satisfactory as management committee meetings were done regularly while audit committee was inaugurated and scheduled to have regular meeting.

### **Recommendations:**

Audit committee meeting should be regular every quarter or when the need arises, even though most of the issues to be discussed were usually been taken care of during the management meeting.

## **FINDINGS/OBSERVATIONS**

1. Record keeping on the books of account is still satisfactory as maintained by the project accountant.
2. ACE projects have continued using their respective universities accounts with CBN
3. Payment of allowances to regional students with schedule and evidence of payment attached is been done properly
4. VAT was not charged on some payments for hotel accommodation and catering services e.g,
  - Payment of N 280,000 ON 25/04/22 to Salma Foods for services rendered
  - Payment of N 208,800 to Sheriff Eatery for food on 25/04/22
  - Payment of N 1,512,000 to Cilla Hotels on 1/06/22
5. Sometimes payment for flight ticket is being made without boarding pass on the supporting documents such as:
  - Tickets for 2 trainees Maryam Mohammed and Blesing Amatol was made on 7/4/22
  - Ticket for Kano-Abuja – Kano was paid in favor of Sani Auwal on 6/5/22 with only booking reference but no boarding pass

### **Management's response**

The centre leader instructed that finance officer and auditor should contact the officer to retire immediately as all other officers have been retiring any advance taken. She directed that all officers should retire on time any advance taken as soon as the assignment for which advance was taken is completed.

The center leader also directed that all payees should provide their TIN numbers to the accountant before payment so that tax should be paid to the appropriate body as the case may be.

### **Recommendations:**

- All payment vouchers must be pre-audited before payment to ensure that all statutory payments like taxes were taken care of.
- All anomalies observed should be discussed by the auditor with center leader for correction and also to be discussed at the audit committee meetings
- The center leader's instruction for timely retirement of cash advance should be taken seriously by all concern for compliance.

### **INTERNAL CONTROL**

Sound and proper internal control have been put in place including segregation of duties, physical control, authorization and approval controls are effectively and efficiently used and there is compliance with financing agreement, implementation plan and other financial

instruments/procedures. Furthermore, all the expenditures incurred were eligible sufficiently documented and retired appropriately with exception of few as highlighted above.

All assets of the center were engraved to prove ownership, reference numbers were given to each asset as recorded in the asset register for safe guard and avoidance of loss.

### **FINANCIAL REPORTING**

The finance officer has been reporting and giving update to Management during meetings.

### **FUNDS FLOW**

First disbursement was received lately and this has adversely affected the pace at which the project is running.

### **RECOMMENDATION**

Disbursement should be coming as at when due, this will accelerate the smooth running of the project.

### **EXTERNAL AUDITORS**

The external auditors appointed by the university will submit their report to the University.

### **FRAUD AND CORRUPTION**

Indications of fraud and corruption have never been identified.

### **PAYMENT PROCEDURE**

So far, no complaint with regard to payment procedure has ever been reported.

### **PROCUREMENT ACTIVITIES**

During the period under review procurement due process were duly observed as such the following items were supplied and already put to use.

- (1) Solar back up
- (2) 100 KVA generating set
- (3) 30-seater bus

We noticed that procurement process was followed

Thank you

  
Badayi Mohammed Kurawa  
Project Auditor