



BAYERO UNIVERSITY, KANO
(Office of the Vice-Chancellor)
(INTERNAL AUDIT UNIT)

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Africa Centre of Excellence Population Health and Policy (World Bank Project)
Bayero University, Kano Internal Audit Biannual report (January 2023 – June 2023)

Date: 16/07/23

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	1 year
Disbursed Amount to date & %	\$ 3,058,792.43
Period Covered by the Review	as at June 2023
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 a view to ensure that postings and recordings of transactions were 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 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) Cash Book
- d) Bank reconciliation statements
- e) Financial budgets
- f) Financial agreements
- g) Financial regulations and guide lines

HIGHLIGHT OF MAJOR FINDINGS

- 1) All expenditures and other spending's were in accordance with financial regulations and implementation plan of the project
- 2) There is to a large extent compliance with retirement of advances taken for project activities
- 3) Records keeping is in order especially on proper books of account and other financial records
- 4) Expenditures incurred were still within the operational activities of the project
- 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 previously reported, 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. The audit, finance and procurement committees that were inaugurated have been meeting as per schedule.

FINDINGS/OBSERVATIONS

S/N	NAME/PARTICULARS	PV NO	AMOUNT	PURPOSE	REMARKS/OBSERVATIONS
1	Finance department	159	4,000,000	Payment to Women Medical Association for NEC meeting(Tofa Local Govt research and human development)	There was improper narration as to the purpose of the payment which may not be clear to auditors or any other person reviewing the PV
2	Various students			Reimbursement for drugs purchased	Reimbursement were done with receipt/invoices as supporting documents without prescription from a doctor
3	Finance /Accounts		1,418,247.90	Payment for Network equipment	Letter of contract award and certificate of completion was not attached with PV
4	Finance/Accounts		2,268,000	Payment for Environmental report on social management plan	Letter of contract award and certificate of completion were not attached
5	Audit		292,600	Payment for purchase of foldable laptop stands	No audit endorsement on PV for statutory payments (taxes) and no audit stamps on the main PV that was signed
6	Dr Baba Maiyaki		70,000	Cost of Air ticket to Abuja from Kano	No boarding pass attached to the PV but booking reference however Dr Baba has confirmed submission to accounts with his own copy as a proof
7	Prof Aliyu Labaran Dayyabu			Cost of air ticket for trip to Ghana on 26/-/23	No boarding pass but booking reference submitted, however Dr Taiwo Amole has confirmed that they have submitted to the accountant.
8	Dr Yunusa Umar		65,000	Cost of air ticket Kano- Abuja on 7/03/23	No boarding pass but booking slip attached to the PV but .Dr Taiwo Amole has confirmed that it was confirmed to the accountant

Recommendations:

- The accountant and finance officers were advised to always confirm submission and attachment of boarding passes along with any PV for travelling via air or on any retirement for an advance that involve travelling by air
 - Officers responsible for preparation of payment vouchers especially for jobs or contracts must ensure that contract award letter, certificate of completion. Request for payment by vendor or contractor and all other relevant documents are attached as supporting documents
 - All anomalies observed should be discussed by the auditor with Center Leader for correction and also to be discussed at the audit committee meetings
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- ~~All receipts/invoices attached to retirement of advances should be genuine with address, phone no and or email address of the vendor which will make it easier for verification.~~
- All staff should note that retirements for an advance may be subjected to physical and on the ground verification

INTERNAL CONTROL

Apart from the observations we can say that sound and proper internal control that were put in place clearly shows segregation of duties, physical control, authorization and approval controls, there was compliance with financing agreement, implementation plan and other financial instruments/procedures. Furthermore, most of the expenditures incurred were documented and retired appropriately with exception of few as highlighted above.

Identification of assets owned by the center will continue, while the updating of the register as at 31st December 2022 is on course.

OTHER COMMENTS

During the Audit Committee meeting held at the center (ACEPHAP) the director instructed that all anomalies observed should be confirmed and be rectified without further delay while Dr. Baba Maiyaki has confirmed submission of the boarding passes and even produce copies from his own back up against the earlier observation of his non-submission. In that regards it was resolved that the accountant should open and maintain a file where copies of used boarding passes will be kept while original will be attached with PV at Finance office to avoid loss or misplacement.

The Director also instructed that henceforth all refund s for drugs purchased by students must be backed up with doctor's prescription sheet apart from receipt.

FINANCIAL REPORTING

Other financial activities will be in finance officer's report

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 have submitted their year 2022 annual audit reports

FRAUD AND CORRUPTION

The period for which we are reporting is free of fraud and corruption.

PAYMENT PROCEDURE

All payments were done according to the laid down procedures.

PROCUREMENT ACTIVITIES

During the period under review procurement due process were followed on procurement.

Thank you



Badayi Mohammed Kurawa

Project Auditor