



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 (July 2022 – December 2022)

Date: 06/02/23

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	as at March 2022
Disbursed Amount to date & %	\$ 2,589,284,02
Period Covered by the Review	as at December 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 reconciliation statements
- d) Financial budgets
- e) Financial agreements
- f) Financial regulations and guide lines

HIGHLIGHT OF MAJOR FINDINGS

- 1) As reported previously, all expenditures incurred were in accordance with financial regulations and implementation plan on the project
- 2) Proper books of account that were opened and records kept accordingly
- 3) Expenditures incurred were confirmed to be made on operational activities for which the funds were meant for.
- 4) 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.
- 5) **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
1	Dr Amole Taiwo	159	195,000	Flight ticket to Ghana medical School for grant writing no boarding pass	Audit have confirmed submission of boarding passes to bursary .The attention of the finance office in the bursary was drawn for them to trace and attach
2	Ibrahim Zubair Sani	166	404,530	Expenses for workshop including air ticket, boarding pass not attached with retirement	Submission of boarding pass confirmed, attention of bursary was drawn to trace and attach
3	Infra focus Tech Ltd	175	1,042,704,52	Relocation of Nig research network	No receipt for payment only quotation, The officer responsible will collect and file appropriately
4	Dr Jamil Ahmad	176	414,000	Travelled to Lagos/Abuja	The officer's retirement included boarding pass, bursary is hereby requested to trace and attach
5	Bello M .Mohammed and Yusuf Shehu Mohammed	188	528,000	Air fare to Accra Ghana to attend W/African College of Physician conference	No boarding pass, the schedule officer will trace and attach

6	Yanoko research	195	4,114,000	Payment for data collection ,dissemination and analysis	There is no receipt and or invoice to support the expenditures but only schedule of expenses and work plan. However the research is still on and will be retired appropriately
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Other Observations

- There were occasions during second half of the year when payment to midwives was delayed which was traced to be between Bursary and Internal audit but has since been rectified
- Audit have confirmed that all the advances for air travels that were retired, the officers have attached boarding passes but not filed along with PV's at the bursary

Recommendations:

- All advances that involve air travel must be retired with boarding passes not booking reference as such any retirement for air travel without boarding pass should be queried accordingly even if the payment voucher was post audited.
- Schedule officer in the bursary is hereby instructed to always attach the boarding passes with the PV's as submitted.
- All anomalies observed should be discussed by the auditor with center leader for correction and also to be discussed at the audit committee meetings
- We advise that request for new advance or replenishment of advance should not be merged with the retirement of old advance, they should be done separately to enable internal audit make verification while bursary will process the new request as this will avoid delay in processing payments.
- 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.

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.

FINANCIAL REPORTING

Other financial activities will be in finance officer's report.

FUNDS FLOW

First disbursement that was received lately 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

There is no fraud and or any activity that can be seen as corruption during the period we are reporting

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 Internal Auditor)

