

**BAYERO UNIVERSITY, KANO (AFRICA CENTRE
OF EXCELLENCE FOR POPULATION, HEALTH
AND POLICY)**

2023 MANAGEMENT REPORT

M. A. BELLO & CO.
CHARTERED ACCOUNTANTS



7, Mufatau Bello Street, Off Tope Aroso Avenue,
Near the Motor Bridge Between Galadima/Public
Service Institute, Opp. Gwarimpa Estate,
Dawaki, Abuja.



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Chartered Accountants

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April 15, 2024

The Vice Chancellor,
Bayero University Kano,
Gwarzo Road,
P.M.B 3011 Kano,
Kano State.

Dear Sir,

MANAGEMENT REPORT ON THE FINANCIAL STATEMENTS OF AFRICA CENTRE OF EXCELLENCE FOR POPULATION, HEALTH AND POLICIES (ACEPHAP) FOR THE YEAR ENDED 31st DECEMBER, 2023

1.0 We have the pleasure in presenting this report on our audit for the period ended on 31st December, 2023. This report details operational matters noted in the course of our audit as well as details of accounting system.

2.0 The Principal objective of our procedures is to enable us express our opinion on the truth and fairness of the financial statements as a whole. An audit opinion is based on the concept of reasonable assurance. It is not a guarantee that the financial statements are free of misstatement.

Our audit procedures are tailored to our assessment of risk of material misstatement taking account the inherent risk of fraud or error and our assessment of the effectiveness of controls in eliminating or reducing the risks.

We consider controls primarily at the corporate level and in overall term. We cannot in practice examine every operating activity or accounting procedures in the Centre. However, our opinion was based on the financial records kept by the Centre during the period under review which were properly and adequately kept.

3.0 As to the possibility of fraud, we plan our audit to have a reasonable expectation of its disclosure if the amounts would be material to the financial statements. But there are potentially many kinds of fraudulent activities, which normal statutory audit is not designed to uncover.

The matter raised in this report and other key significant matters arising from the audit have been discussed with the Management.

4.0 The enclosed financial statements are in a form we are prepared to sign as external auditors provided; they are approved by the University Council.

5.0 **Wrong Posting**

We noted the following wrong postings:

S/No	Description	Amount (N)	Expense Class Wrongly Posted to	Expense Class Meant For
1	Sponsorship of Hadiza Galadanci Inter Science School Quiz Competition	205,800	University Scholarship	Local Travels and Transport
2	Support to people living with Epilepsy	1,500,000	University Scholarship	Local Training
3	Support to celebrate the International Women's Day	2,000,000	Non-Regular All	University Scholarship
4	Research support	2,530,000	University Scholarship	Research and Development
5	Refund for medical expenses	4,200	Salary	University Scholarship

Effect

Wrong posting that could result to overstating/understating of expenses and could affect the quality of the Financial Statement.

Recommendation

Posting into the appropriate expense class

Management Response

The corrections have been effected as presented to you during the exit meeting.

6.0 **Discrepancies between the Names on Payment Vouchers and General Ledger**

We noted that there are discrepancies between the names written on the payment vouchers and those on the general ledger in respect of the following transactions:

S/No	Expense Class	PV No	Name on Payment Voucher	Name on General Ledger	Amount (N)
1	Local Training	PV No. 135	Sule Abdullahi Gaya		875,000
2	University Scholarship	PV No. 008	Kokoye Lucien Jean-Luce & 10 others	Director, ACEPHAP (Prof. Hadiza Shehu)	550,000
3	University Scholarship	PV No. 73	Mohammed Kai & 15 others	Director, ACEPHAP (Prof.	800,000

				Hadiza Shehu Galadanci)	
4	University Scholarship	PV No. 43	Kokoye Lucien Jean-Luce & 10 others	ACEPHAP Regional Students	550,000
5	University Scholarship	PV No. 44	Mohammed Kai & 15 others	ACEPHAP Regional Students	800,000
6	University Scholarship	PV No. 89	Mohammed Kai & 15 others	Kokoye Lucien Jean-Luce	1,200,000
7	Office Stationeries/Computer Consumables	PV No. 39	ACEPHAP BUK MF Bank	Director, ACEPHAP (Prof. Hadiza Shehu Galadanci)	500,000

Effect

Discrepancies in names could often result to wrong information and accountability.

Recommendation

Reconcile/harmonize the discrepancies

Management Response

The corrections have been effected as presented to you during the exit meeting.

7.0 Pacific Summer Travels and Tours Ltd – N12,116,070

We noted that Pacific Summer Travels and Tours Ltd was paid the sum of N12,116,070.00 for flights tickets for Kenyan Partners but details of beneficiaries were not attached to the payment voucher

Effect

No documentary evidence of the beneficiaries of the payment

Recommendation

Provision of details of the beneficiaries of the flight tickets for confirmation

Management Response

The details of the beneficiaries of the flight tickets have been presented and sighted by the Auditors.

8.0 No Evidence of Receipt of Direct Payment Correspondence by NUC

We noted that several payments were made directly by National University Commission on behalf of the University on request by the latter (BUK) through correspondences to the former (NUC). However, there were no evidences of receipt by NUC to show that the correspondences were actually received. Below are few examples:

Date	Details	PAYEE	Amount (₦)
03/02/2023	Payment of estacode for 6 members of ACEPHAP to Ghana to facilitate a grant and manuscript writing workshop for	Prof. Aliyu Labaran & 5 others	7,669,011.56

	young researchers at the University of Cape Coast Ghana		
07/03/2023	Payment of Institutional Gap Assessment towards Institutional Accreditation	Quality Assurance Agency for Higher Education (QAA), Gloucester, UK	6,930,869.93
02/03/2023	Payment of estacode for 5 faculty members of ACEPHAP to Ghana for WANIDA Symposium Conference on the theme "Infectious Diseases in an Era of Global Change"	Dr. Musa Baba Maiyaki & 5 others	5,462,020.20
28/04/2023	Payment of estacode to travel to Morocco for the 9 th ACE Impact Regional Workshop	Prof. Sagir Adamu Abbas & 6 others	13,999,306.86
24/07/2023	Payment of Estacode for travel expenses to Mlolongo, Kenya for 3 rd International Conference with the Theme "Sustainable Food, Systems, Diet, Health Inequalities and Policy"	Salisu Maiwada Abubakar & 2 others	6,570,031.65

Effect

Non provision of evidence of receipt of correspondences from NUC

Recommendation

All correspondences should be acknowledged as prove of evidence.

Management Response

Going forward, we shall be ensuring that copies of the payment instructions sent to NUC are acknowledged accordingly.

9.0 On Going Projects (Work in Progress)

We noted that capital work in progress were posted directly into land and building as there was no provision for Work- In- Progress in the Non-Current assets Schedule where all ongoing construction projects are warehoused pending their completion upon when they are transferred to their respective asset class in compliance with IPSAS chart of account. Below are some of the payments made during the year posted directly to Building:

Payment Date	Project	Contract Sum (₺)	Contractor	Account Posted	Bank Account	Amount (₺)
12/8/2023	CV-02 for construction of ACEPHAP and Policy	403,537,513	Seeminai Engineering Ltd.	Land and Building Residential	CBN ACE	161,195,629

	Student Hostel at AKTH					
1/3/2023	CV-01 for construction of ACEPHAP and Policy Student Hostel at AKTH	403,537,513	Seeminai Engineering Ltd.	Land and Building Residential	CBN ACE	121,061,254

Effect

Noncompliance with IPSAS guideline on the treatment of ongoing construction projects and wrong classification of assets

Recommendation

Immediate compliance with IPSAS guideline and ensure proper classification of assets

Management Response

Corrections have been made accordingly.

10.0 Store Items Not Passed Through Store

We noted that some stocks items purchased during the year did not pass through the Store as there was no documentary evidence of attachment of Store Receipt Voucher to ensure the goods ordered are received according to specification in compliance with 2009 Financial Regulations Section 2133 (Revised). Below are examples:

Date	Payee	Details	PV Number	Amount (₦)
15/12/2023	C-Ekeson Global Links Ltd.	Purchase of a Fire proof Door and Smart lock	304	875,000
23/08/2023	Global Chimex Company.	Purchase of Computer Laptop and Midget (Digital Recorder)	198	495,037.50
03/08/2023	ABHIL Communication Venture.	Purchase of Central Server Computer	182	406,350.00
08/10/2023	ABHIL Communication Venture	Purchase of Computer Laptop	195	300,000.00
03/08/2023	Gomina Usman Ohikere	Purchase of Computer Laptop	188	300,000.00

Effect

Noncompliance with section 2133 of Financial Regulations 2009 (Revised)

Recommendation

Management should ensure that all procured stock items passed through the store to ensure compliance with specification.

Management Response

The items were passed through store and SRVs have been attached for sighting.

11.0 **Internal Audit Report**

We noted that the monthly, quarterly, half yearly as well as special Internal Au

Effect

Noncompliance with section 1706 (i) - (iii) of Financial Regulations 2009 (Revised)

Recommendation

Production of monthly, quarterly and half yearly audit report as required by law

Management Response

Internal audit reports are parts of the World Bank mandatory reports that are required to be prepared and submitted biannually to the Bank as at the end of June and December of every financial year. This had already been done as required by the Bank. Copies of these reports have also been presented to the external auditors.

12.0 **Appreciation**

We wish to express our appreciation for the cooperation we received from the management of the Centre during the audit exercise.

We shall be glad to provide you with any further information/explanation you may require for the purpose of understanding and implementation of any recommendation contained in this report.

Yours truly,



For: M.A Bello & Co
(Chartered Accountants)