

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

2020 MANAGEMENT REPORT



M.A. BELLO & CO.

Chartered Accountants

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June 14, 2022

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 POLICY (ACEPHAP) FOR THE YEAR ENDED DECEMBER 31, 2020

1. We have the pleasure in presenting this report on our audit for the year ended on December 31, 2020. This report details operational matters noted in the course of our audit as well as details of accounting system.

2. 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 year under review which were properly and adequately kept.

3. 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. The enclosed financial statements are in a form we are prepared to sign as External Auditors provided; they are approved by the Centre's Management.

5.0 **Payment Prior to Internal Audit Checked and Passed.**

We noted that some payment vouchers were paid prior to Internal Audit checked and passed which were not in compliance with the Revised 2009 Financial Regulations, Section 1705 which states that 100% prepayment audit is carried out. Below are some examples;

Payment Date	Audit Checked and Passed Date	Description	PV No	Account	Amount (₦)
14/10/2020	18/03/2021	Imagination Tools- payment for software application for the administration of the financial transactions of ACEPHAP	12	CBN ACEPHAP	4,573,163
11/05/2020	02/11/2020	Brima R Sama and 13 others- monthly stipends for regional student for the month of May	2	CBN ACEPHAP	700,000.00
09/06/2020	02/11/2020	Shehu, Hadiza Galadanci- funding for research title evaluating excess deaths in Hospitals in Kano Metropolis during COVID-	5	CBN ACEPHAP	1,849,000

		19 Pandemic (EDIK-2020 Study)			
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Effect

Non-compliance with Section 1705 of the 2009 Financial Regulations. Error that would have been detected from prepayment audit may go un-noticed before payment.

Recommendation

Compliance with relevant Section of the Financial Regulation.

Management Response


This is a World Bank funded project which allows a post payment audit.

6.0 **Appreciation**

We wish to express our appreciation for the cooperation we received from the management of the university 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)