



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 2023 – December 2023)

Date: 6/02/24

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 six months
Disbursed Amount to date 58 %	\$ 3,505,925.53 as at December 2023
Period Covered by the Review	as at December 2024
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 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) Cash Book
- d) Bank reconciliation statement
- 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) Record keeping on books of account and other financial records are in order
- 4) Expenditures incurred were still within the operational activities of the project as emphasis was given to eligibility of expenditures
- 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: - Because the year 2023 budget and work plan were prepared with the aim of achieving the overall objective of the project with no or minimal hitch, the financial transactions and expenses were conducted in compliance with rules and regulations guiding the project execution. All the expenditures incurred during the period of reporting were in line with the budgetary provisions of the project. A review of the accounts and accounting system indicate a satisfactory position as all books of account and proper records that ware kept in accordance with rules and regulations.

Pre or post auditing of payment vouchers provide an x-ray of the financial transactions which greatly assisted the internal control activity and confirmation in the area of compliance to statutory rules, management and other committee meetings also provide additional support to internal control system.

FINDINGS/OBSERVATIONS

S/N	NAME/PARTICULARS	PV NO	AMOUNT	PURPOSE	REMARKS/OBSERVATIONS
1	VAT/WHT		155,000	Payment for computer accessories	Value added and withholding taxes were not charged
2	Provision of basic amenities at regional student's hostel	175	186,850	Purchase of house hold items	Wrong narration. Narration on the PV was "payment for accommodation while the payment was for purchase of house hold items
3	Dr.Faisal Dankishiya	213	502,000	Refund for payment of ESMP disclosure fees to news media, printing and logistics	Retirement was short by N 46,000 meant for logistics and printing of documents, while receipts/invoice attached are photocopies not original. We have from Dr. Faisal and he will bring the original to replace the photo copy.
4	Dr Sa'idu Ahmed Dukawa	267	810,582	Refund for travel expenses to Abuja on official duty	Dr. Dukawa as a University staff is supposed to take DTA for the tour apart from mileage or air fare, but he was paid cost of hotel accommodation, taxi local running apart from airport taxi and also feeding which should be taken care by the DTA.

Other Observations

We further observed that about 80% of the payments for air travels were only carrying African Wings booking schedule but no boarding passes were attached to the PV's after retirement. However, we were made to understand that they are all filed separately in a file at the project finance office.

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 regulations. Retirement of advances/expenditures incurred were retired and documented appropriately.

Identification of assets owned by the Center will continue, whilst the updating of the register has started as at 31st December 2023.

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.

FINANCIAL REPORTING

Other financial activities will be in finance officer's report

RECOMMENDATIONS

- The finance office should be attaching boarding passes to the PV's to ease the auditors work in terms of verification other than keeping them in a separate file.
- Even though post auditing is allowed but we still recommend that serious and sensitive payments should be taken to audit for normal audit check
- University DTA policy should be applied on University staff conducting any assignment on behalf of the center

EXTERNAL AUDITORS

The external auditors appointed by the university have submitted their year 2022 annual audit reports while external audit report for 2023 is yet to be concluded as the report date is June 2024.

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 there were no procurement activities that warranted serious due process, however the small ones were within the purview of the Vice Chancellor's approval limit.

Thank you.

A handwritten signature in black ink, appearing to read 'Badayi Mohammed Kurawa', with a large, stylized initial 'B'.

Badayi Mohammed Kurawa

Project Auditor