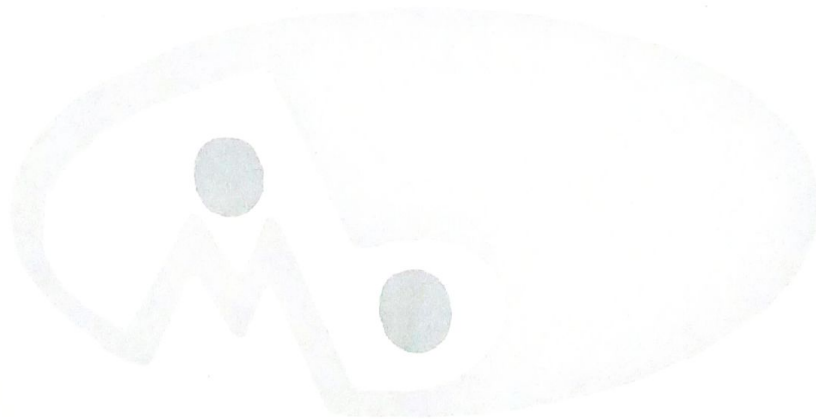


**BAYERO UNIVERSITY, KANO (AFRICA
CENTRE OF EXCELLENCE FOR POPULATION
HEALTH AND POLICY)**

2024 MANAGEMENT REPORT



M. A. BELLO & CO.
CHARTERED ACCOUNTANTS



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

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Opposite Gwarimpa Estate,
Dawaki, Abuja.

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January 27, 2025

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, 2024

1.0 We have the pleasure in presenting this report on our audit for the period ended on 31st December, 2024. 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 **Internal Audit Report**

We noted that the monthly, quarterly, half yearly as well as special Internal Audit reports were not made available for review.

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

The internal audit report has been provided.

6.0 **General Ledger Posting**

We noted that postings to the General Ledgers were not serially posted on monthly basis making tracing of transactions cumbersome and time consuming.

Effect

- i. Loss of material time on tracing transactions to the General Ledger.
- ii. Inability to ascertain the value of transactions for the month.

Recommendation

Postings to the General Ledgers should be serially on monthly basis in consonance with cashbook postings.

Management Response

This is noted for compliance

7.0 **Payment**

7.1 **Direct Payment by NUC**

We noted that some payments were made by National Universities Commission (NUC) for various purposes ranging from payment of estacode to procurement of assets, via letters written by the Center through the Vice Chancellor to NUC. However, there was no other supporting documents either to substantiate such payments and/or receipt of the assets procured by NUC.

Effect

Unable to determine the actual payment made to the beneficiary and/delivery of asset procured by NUC.

Recommendation

The Center should always request for evidence of payment/delivery (remitted receipt and bank statement that shows the amount paid as well as store receipt voucher and delivery note to show evidence of asset procured and delivered) by NUC on behalf of the Center and attached to the letter

Management Response

Noted for future compliance.

7.2 Payment Prior to Internal Audit Checked and Passed

We noted that some payment vouchers were audited after payment had been effected without prepayment audit on those vouchers which was not in compliance with the Revised 2009 Financial Regulations, Section 1705. Below are some of the examples;

Payee	Details	Amount	PV Number	Payment Date	Audit date	Check
DUX-FORTIS TECHNOLOGY LTD.	Upgrade of Solar system for the College of Health Sciences Library.	6,366,150	528-531	27/12/2024	31/12/2024	
Works &Service Dept. AKTH	Renovation of wire fence extension at Dater unit Psychiatric dept.	2,552,050	287	21/08/2024	23/08/2024	
Advance Medicals and Scientific International	Internet and CCTV Solar system upgrade	4,222,000	322	18/09/2024	26/09/2024	
Dr. Isah Abubakar Allyu	Advance for Starlink Enterprise Router	4,000,000	181	21/06/2024	27/06/2024	
Swaray Makagbeh and Eleven others	Stipends for regional Students	1,440,000	246	18/07/2024	25/07/2024	
African Wings	Flight Ticket to regional ACEPHAP students	1,172,800	264	9/8/2024	14/08/2024	
Tofa Mutual Health Contribution Account	Purchase of drugs to Tofa Community Clinic.	1,554,450	518	24/12/2024	6/01/2025	

Effects

- i. Non-compliance with Section 1705 of the 2009 Financial Regulations. Error that could be detected from prepayment audit may go un-noticed before payment.
- ii. Non-compliance with Sections 609 (i), (ii) and 611 (a), (b) & (c) of the 2009 Financial Regulations.
- iii. Non-compliance with section 622 of 2009 Financial Regulation

Recommendation

Compliance with relevant Sections of the Financial Regulations.

Management Response

The project allows post payment audit. Risk-based audit approach is being applied to the project activities.

8.0 Non-Attachment of Store Receipt Vouchers (SRVs) to Purchased items

We noted that SRVs were not attached to items purchased during the year as a result of non-passage through the store. Issuing of SRV by the Store Officer will 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 (₦)
5/12/2024	Facility Management Committee	Purchase of Printer to the Manager at the Student Hostel	478	395,000
22/11/2024	Facility Management Committee	Purchase of Printer to the Manager at the Student Hostel		660,000
09/12/2024	Hamdala Global Enterprises and Furnitures	Supply of office Equipment for COHEART training Unit	473-476	3,741,806

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 required SRVs have been attached to the respective payments.

9.0 **Non-Stamping of Payment Voucher "PAID"**

We noted that the Centre did not stamp payment vouchers with paid stamp immediately after payment in accordance with the Revised 2009 Financial Regulations Section 622 which states that immediately after payment is made, the paying officer shall stamp the original voucher and all copies, all invoices, warrant or other supporting documents "PAID".

Effect

Non-compliance with Section 622 of 2009 Revised Financial Regulations.

Recommendation

Stamping of payment vouchers and other documents attached in accordance with Financial Regulations as stated above.

Management Response

This is noted for compliance.

10.0 **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)