



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 2024 – December 2024)

Date: 4th February 2025

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
Disbursed Amount to date 85 %	\$ 5,100,000
Period Covered by the Review	as at 31/12/ 2024
Internal Auditor	Badayi Muhammad 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.

Routine internal audit check was conducted during the period under review with a view to ensure compliance with rules and regulations.

CHECK LIST

As usual the following check list were observed as a guide:

- a) **Implementation Plan**
- b) **Payment vouchers**
- c) **Cash Book**
- d) **Bank reconciliation statements**
- 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) **Records keeping is in order especially on proper books of account and other financial records**
- 4) **Expenditures incurred were still within the operational activities of the project**
- 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: - 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.

FINDINGS/OBSERVATIONS AND RECOMMENDATIONS

- **Assets register update was incomplete with some items captured without monetary value attached while other items acquired between August 2024 to December 2024 were not captured or engraved**
- **Recommendation: We recommend that the committee updating the University's assets register be engage to complete and update that of the center**
- **We observed payment of N 55/km as mileage claim paid by the center even though there was no official communication by the Government about the review from N 20 /km**
- **Recommendation: We recommend that payment for mileage claim on University assignment should be paid using Government approved rate while for other projects the agreed rate for the project should be adopted**
- **In order to improve and maintain the facilities at the center a Facility maintenance Committee was established and charged with responsibility of ensuring that all facilities at the center were maintained to standard, however it was observed that all maintenance jobs executed by the committee were not certified to be satisfactory by the end user**
- **Recommendation: We recommend that Facility Maintenance Committee be restricted to only jobs and or procurement of goods and services were strictly for upkeep, maintenance or improvement of existing facility with a report on each maintenance work executed and or certification from the end user**
- **The finance officer complained that some advances taken by the committee (FMC) were only suspended because they were not retired**
- **We have observed the frequency of purchase of water for refilling of water tank for use at the center needs to be checked especially at the students hostel**
- **Recommendation: There is the need to find a lasting solution to water supply to the center and international students hostel by either making a scientific survey for drilling another bore hole and or connection to state water board**
- **Payment for visa fee and resident permit were not paid through remita or Nigerian Immigration Services account but through 3rd party (which is common practice at the Immigration Services Office) as such there is no receipt other than the permit or visa issued**
- **Recommendation: All payment for visa fee and resident permit must be retired and documented with evidence of payment and copy of the visa or resident permit**
- **A lot of payments were only post audited especially on emergency situations if there are errors correction will be difficult**
- **Recommendation: Even though it is allowed for world bank project but it should be minimized**

OTHER COMMENTS

The issues highlighted above as observations were discussed with the Director and she instructed that all should be corrected immediately and recommendations be implemented except where her attention or approval is needed then she can be contacted. All pending retirements with facility maintenance committee were resolved as at the time of filling this report. The external auditors also have finished examining our documents and submitted their report, their few observations were noted for corrections.

FINANCIAL REPORTING

IFR and other financial activities were reported in the finance officer's report

EXTERNAL AUDITORS

The external auditors appointed by the university have completed their assignment and submitted their report

FRAUD AND CORRUPTION

There is no case of fraud and or corrupt practice noticed or even suspected within 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 Auditor