

AIR NIUGINI INTERNAL AUDIT ANNUAL AUDIT PLAN-2020

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	AUDIT PROJECT	AUDIT ACTIVITIES	J A N	F E B	M A R	A P R	M A Y	J U N	J U L	A U G	S E P T	0 C T	N O V	D E C	LEAD AUDITOR	SUPPORT AUDITOR	AUDIT TEST DURATION	TARGET COMPLETION DATE	LOCATION	Remarks
1	Kavieng Port Audit	Review of; - Sales Office Activities - Airport Activities - Cashiering & Banking - Fixed Assets				x									Ai Tom		2 weeks (3 days on site)	30-Apr	Kavieng	Completed
2	Kimbe Port Audit	Review of; - Sales Office Activities - Airport Activities - Cashiering & Banking - Fixed Assets									x				Monica Kupo		2 weeks (3 days on site)	30-Sep	Kimbe	Completed
3	Pom Cargo Audit	Review of; - Sales Office Activities - Airport Activities - Cashiering & Banking - Fixed Assets	x												Ereman Ragi		2 weeks (3 days on site)	31-Jan	Pom	Completed
	Total Audits	-	1	0	0	1	0	0	0	0	1	0	0	0						3
							RO	UTI	NE A	UD	(T - 1		ERN	ATIC	ONAL PORT	AUDITS				
1	Cairns Port Audit	Review of: - Sales Office Activities - Airport Activities - Cashiering & Banking - Admin & Operational Expenditure			x										Kevin Melchior	Lorraine Valuka	2 weeks (5 days on site)	31-May	Cairns	Deferred due to Covid19 travel restrictions
2	Manila Port Audit	Expenditure Review of: - Sales Office Activities - Airport Activities - Cashiering & Banking - Admin & Operational Expenditure					x								Uda Dadi	Monica Kupo	2 weeks (5 days on site)	31-May	Manila	Deferred due to Covid19 travel restrictions
	Total Audits		0	0	1	0	1	0	0	0	0	0	0	0						2
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	AUDIT PROJECT	AUDIT ACTIVITIES	J A N	F E B	M A R	A P R	M A Y	J U N	RC J U L	A U G	S E P T	O C T	N N V	SPC D E C	LEAD AUDITOR	SUPPORT AUDITOR	AUDIT TEST DURATION	TARGET COMPLETIO N DATE	LOCATION	Remarks
1	Hagen Sales & Airport	Cash Count & Reconciliation of: - Pax Sales Proceeds - Cargo Sales Proceeds - Excess Baggage Sales							x						Ereman Ragi		1 day on site	2 days	Hagen	Completed
2	Lae Sales & Airport Cash Count & Reconciliation of: - Pax Sales Proceeds - Cargo Sales Proceeds - Excess Baggage Sales Image: Cash Count & Reconciliation of: - Excess Baggage Sales Image: Cash Count & Reconciliation of: Image: Cash Count & Reconciliation of: <thimage: c<="" td=""><td>Completed</td></thimage:>															Completed				
3	Airport - Cargo Sales Proceeds - Excess Baggage Sales Wabag Cash Count & Reconciliation of: - Pay Sales Proceeds - Pay Sales Proceeds															Pending				
4	3 Sales & Airport - Pax Sales Proceeds - Cargo Sales Proceeds - Excess Baggage Sales X X Image: Amount of the second sec															Completed				
5	Vanimo Sales & Airport	Cash Count & Reconciliation of: - Pax Sales Proceeds - Cargo Sales Proceeds - Excess Baggage Sales					x								Leah Wanpis		1 day on site	2 days	Vanimo	Pending
6	Madang Sales & Airport	Cash Count & Reconciliation of: - Pax Sales Proceeds - Cargo Sales Proceeds - Excess Baggage Sales					x								Lorraine Valuka	Ereman Ragi	1 day on site	2 days	Madang	Pending
7	Pom Cargo - Outbound Cargo Reweigh	Cash Count & Reconciliation of: - Pax Sales Proceeds - Cargo Sales Proceeds - Excess Baggage Sales	x												Kevin Melchior		1 day on site	2 days	Pom	Pending
	Total Audits	-	1	0	0	0	2	2	2	0	0	0	0	0						7

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	AUDIT PROJECT	AUDIT ACTIVITIES	J A N	F E B	M A R	A P R	M A Y	J U N	JUL	A U G	S E P T	0 C T	N O V	D E C	LEAD AUDITOR	SUPPORT AUDITOR	AUDIT TEST DURATION	TARGET COMPLETIO N DATE	LOCATION	Remarks
1	Kimbe (Hoskins)	Review of accuracy in fare calculations and revenue collection in; - Ticket Sales - Excess Baggage - Cargo - 100% Cashiering & Banking	x												Uda Dadi		2 weeks	30-Jan	Pom HQ	Completed
2	Kavieng	Review of accuracy in fare calculations and revenue collection in; - Ticket Sales - Excess Baggage - Cargo - 100% Cashiering & Banking		x											Ereman Ragi		2 weeks	30-Jan	Pom HQ	Completed
3	Manus	Review of accuracy in fare calculations and revenue collection in; - Ticket Sales - Excess Baggage - Cargo - 100% Cashiering & Banking	x												Leah Wanpis		2 weeks	30-Jan	Pom HQ	Completed
4	Rabaul	Review of accuracy in fare calculations and revenue collection in; - Ticket Sales - Excess Baggage - Cargo - 100% Cashiering & Banking		x											Valerie Nobolo		2 weeks	28-Feb	Pom HQ	Dropped (auditor resigned)
5	Vanimo	Review of accuracy in fare calculations and revenue collection in; - Ticket Sales - Excess Baggage - Cargo - 100% Cashiering & Banking		x											Bernard Taligatus		2 weeks	28-Feb	Pom HQ	Dropped (auditor resigned)
6	Lae	Review of accuracy in fare calculations and revenue collection in; - Ticket Sales - Excess Baggage - Cargo - 100% Cashiering & Banking		x											Ai Tom		2 weeks	28-Feb	Pom HQ	Completed

7	Wewak	Review of accuracy in fare calculations and revenue collection in; - Ticket Sales - Excess Baggage - Cargo	3	ĸ				Kevin Melchior	2 weeks	31-Mar	Pom HQ	Pending
8	Goroka	- 100% Cashiering & Banking Review of accuracy in fare calculations and revenue collection in; - Ticket Sales - Excess Baggage - Cargo - 100% Cashiering & Banking		ĸ				Monica Kupo	2 weeks	31-Mar	Pom HQ	Completed
9	Hagen	Review of accuracy in fare calculations and revenue collection in; - Ticket Sales - Excess Baggage - Cargo - 100% Cashiering & Banking	,	x				Bernard Taligatus	2 weeks	31-Mar	Pom HQ	Completed
10	Wabag	Review of accuracy in fare calculations and revenue collection in; - Ticket Sales - Excess Baggage - Cargo - 100% Cashiering & Banking		x				Uda Dadi	2 weeks	30-Apr	Pom HQ	Completed
11	Tari	Review of accuracy in fare calculations and revenue collection in; - Ticket Sales - Excess Baggage - Cargo - 100% Cashiering & Banking		x				Ereman Ragi	2 weeks	30-Apr	Pom HQ	Completed
12	Business Travel Centre (BTC)	Review of accuracy in fare calculations and revenue collection in; - Ticket Sales - Excess Baggage - Cargo - 100% Cashiering & Banking		x				Leah Wanpis	2 weeks	30-Apr	Pom HQ	Completed
13	Pom Domestic Plaza	Review of accuracy in fare calculations and revenue collection in; - Ticket Sales - Excess Baggage - Cargo - 100% Cashiering & Banking			x			Ai Tom	2 weeks	31-May	Pom HQ	Completed

14	Waigani Sales	Review of accuracy in fare calculations and revenue collection in; - Ticket Sales - Excess Baggage - Cargo - 100% Cashiering & Banking				x									Lorraine Valuka	2 weeks	31-May	Pom HQ	Completed
15		Review of accuracy in cargo sales calculations and revenue collection - Cargo - 100% Cashiering & Banking				x									Monica Kupo	2 weeks	31-May	Pom HQ	In Progress
16	Alotau	Review of accuracy in fare calculations and revenue collection in; - Ticket Sales - Excess Baggage - Cargo - 100% Cashiering & Banking			x										Valerie Nobolo	2 weeks	30-Jun	Pom HQ	Dropped (auditor resigned)
17	Popodetta	Review of accuracy in fare calculations and revenue collection in; - Ticket Sales - Excess Baggage - Cargo - 100% Cashiering & Banking						x							Leah Wanpis	2 weeks	30-Jun	Pom HQ	In Progress
18	Tabubil	Review of accuracy in fare calculations and revenue collection in; - Ticket Sales - Excess Baggage - Cargo - 100% Cashiering & Banking							x						Valerie Nobolo	2 weeks	30-Jun	Pom HQ	Dropped (auditor resigned)
19	Kiunga	Review of accuracy in fare calculations and revenue collection in; - Ticket Sales - Excess Baggage - Cargo - 100% Cashiering & Banking							x						Lorraine Valuka	2 weeks	31-Jul	Pom HQ	Completed
20	Buka	Review of accuracy in fare calculations and revenue collection in; - Ticket Sales - Excess Baggage - Cargo - 100% Cashiering & Banking				x									Bernard Taligatus	2 weeks	31-Jul	Pom HQ	Dropped (auditor resigned)
	Total Audits	-	2	4	4	6	1	1	2	0	0	0	0	0					20

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	AUDIT PROJECT	AUDIT ACTIVITIES	J A N	F E B	M A R	A P R	M A Y	J U N	J U L	A U G	S E P T	O C T	N O V	D E C	LEAD AUDITOR	SUPPORT AUDITOR	AUDIT TEST DURATION	TARGET COMPLETION DATE	LOCATION	Remarks
1	Passenger Disrupt Costs Review [Costs 2018, 2019 in 2020 to ensure costs discipline and efficiency.Image: Cost of the passenger DISRUPTION Costs in 2017, 2018, 2019 in 2020 to ensure costs discipline and efficiency.Image: Cost of the passenger to pow HQMonica KupoMonica Kupo3 weeks31-OctPom HQBoeing 767/731 Fuel Costs ReviewReview of FUEL COSTS for 2017, 2018, 2019 & 2020 to ensure costs discipline and efficiency in fuel usage.Review of FUEL COSTS for 2017, 2018, 2019 & 2020 to ensure costs discipline and efficiency in fuel usage.Image: Cost of the passenger to pow HQImage: Cost of the passengerImage: Cost of the passenger to pow HQImage: Cost of the passenger to pow H															Pending				
2	265] Review of FUEL COSTS for 2017, 2018, 2019 & 2020 to ensure costs discipline and efficiency in fuel usage. X X Lorraine Valuka 3 weeks 30-Sep Pom HQ Fokker Review of FUEL COSTS for 2017, 2017, 2018, 2019 & 2020 to ensure costs discipline and efficiency in fuel usage. Valuka Valuka 3 weeks 30-Sep Pom HQ															Pending				
3	767/731 Fuel Costs Review 2018, 2019 & 2020 to ensure costs discipline and efficiency in fuel usage. X Lorraine Valuka 3 weeks 30-Sep Pom HQ Fokker 100 / 70 Fuel 2018, 2019 & 2020 to ensure Review of FUEL COSTS for 2017, 2018, 2019 & 2020 to ensure Value															Pending				
4	Costs costs discipline and efficiency in Al Iom																3 weeks	31-Jul	Pom HQ	In Progress
5	Over Time Payments Peview	Review of OVER TIME PAYMENTS made in 2017, 2018, 2019 & YTD in 2020 to ensure costs discipline & efficiency.						x							Ai Tom		3 weeks	30-Jun	Pom HQ	In Progress
	Total Audits	-	0	0	0	0	0	1	1	1	1	1	0	0						5

PROJECT Model N B R R V V V C J V C J J V C J V C J V C J V C J V V V C J V <th< th=""><th>Air Niugir</th><th></th><th></th><th>20</th><th>PLAN-20</th><th>NI AUDIT F</th><th>igin Al</th><th>-</th><th></th><th></th><th>UD</th><th>LA</th><th>NA</th><th>ER</th><th>NT</th><th>I</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></th<>	Air Niugir			20	PLAN-20	NI AUDIT F	igin Al	-			UD	LA	NA	ER	NT	I							
1 Review of ANL's Fixed Assets focused on Properties (Land & Building) to ensure full disclosure of these Assets in the FAR and Financial Statements and full compliances to company policies for disposals. 1 1 1 1 Kevin Melchior 3 weeks 30-Nov Pom HQ Pee 2 Debtors Accounts Review 1 Contents to and accuracy in maintenance of accuracy in reporting and security of cash aset. 1					CE SHEET	W - BALAN	VIE	s ri	ENT	ГЕМ	STAT	AL S	NCI	INA	F								
1 Fixed Assets Focused on Properties (Land & Badding) to ensure full disclosure for disposals. Selection (Selection and Accounts and Full company socies for disposals. Selection (Selection and Accounts and Full company socies for disposals. Selection (Selection and Accounts and Accounts and Accounts and Accounts and Accounts and Accounts account balances. Selection (Selection and Accounts account balances.) Selection (Selection account balances.)	Remarks	LOCATION	TARGET COMPLETIO N DATE	AUDIT TEST DURATION	SUPPORT AUDITOR	LEAD AUDITOR	Е	ο	С	E P	U	U	U	A	Ρ	A	Е	Α		ACTIVITIES	AUDIT ACTI		
a Accounts Receivable Debtors Review a) Credit Customers are in compliance with Company's (b) Proper Reconciliation and accuracy in maintenance of account balances. a) a b b b b b b b b b b b b b b b b b b	Pending	Pom HQ	30-Nov	3 weeks				x												perties (Land & sure full disclosure in the FAR and nents and full	focused on Properti Building) to ensure of these Assets in the Financial Statement compliances to compliances t	- Properties	1
Deposits & Prepayment s [Commercia] Property Bond Fees] Review of OTHER DEPOSITS & PREPAYMENTS to ensure accuracy in reporting and security of cash asset. Image: Commercial Property Securacy in reporting and security Securacy in reporting and security of cash asset. Image: Commercial Property Securacy in reporting and security Securacy in reporting and security of cash asset. Image: Commercial Property Securacy in reporting and security Securacy in reporting and security Security Image: Commercial Securacy Image: Securacy Image: Securacy <thi< td=""><td>Pending</td><td>Pom HQ</td><td>31-Oct</td><td>3 weeks</td><td></td><td>Uda Dadi</td><td></td><td></td><td>x</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>mers are in h Company's nciliation and intenance of</td><td>a) Credit Customerscompliance with ConCredit Policy.b) Proper Reconciliaaccuracy in mainten</td><td>Receivable - Debtors Accounts</td><td>2</td></thi<>	Pending	Pom HQ	31-Oct	3 weeks		Uda Dadi			x											mers are in h Company's nciliation and intenance of	a) Credit Customerscompliance with ConCredit Policy.b) Proper Reconciliaaccuracy in mainten	Receivable - Debtors Accounts	2
Payable - Creditors Accounts Payable [AP] Payments Review focused in double payments/illicit payments, etc. Image: Stream of the stream of	Pending	Pom HQ	30-Sep	3 weeks		Ai Tom				x									ty	to ensure	PREPAYMENTS to e accuracy in reportin	Deposits & Prepayment s [Commercia I Property	3
	n Progress	Pom HQ	31-Aug	3 weeks							x								s	l in double	Review focused in d	Payable - Creditors Accounts	4
	4						0	1	1	1	1	0	0	0	0	0	0	0		-	-	Total Audits	

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	AUDIT PROJECT	AUDIT ACTIVITIES	J A N	F E B	M A R	A P R	M A Y	J U N	J U L	A U G	S E P T	0 C T	N O V	D E C	LEAD AUDITOR	SUPPORT AUDITOR	AUDIT TEST DURATION	TARGET COMPLETIO N DATE	LOCATION	Remarks
1	IT System Access and Security Review	Review of INFORMATION TECHNOLOGY system security and access level to ensure segregation of duties at all levels. Focused in Commercial Stores Arms system and Chris 21 Payroll System.											x		Monica Kupo		3 weeks	30-Nov	Pom HQ	Pending
2	Commercial Stores Investory Review	Stock Count and Reconciliation of Physical Stock vs System Record.										x			Ai Tom		3 weeks	31-Oct	Pom HQ	Pending
3	Review of Inbound Cargo [Domestic]	Reweign of Inbound Cargo from all Domestic Outports. Reconciliation of reweigh weight vs system recorded.											x		Ereman Ragi	Bernard Taligatus	3 weeks	30-Nov	Pom HQ	Pending
4	Route Profitability [Domestic Routes]	Review of ROUTE PROFITABILITY for domestic routes to ascertain profitability of the route.							x						Uda Dadi	Monica Kupo	3 weeks	31-Jul	Pom HQ	Deferred to 2021 per CEO email
5	Review of Inbound Cargo [Internation al]	Reweigh of Inbound Cargo from all International Ports. Reconciliation of reweigh weight vs system record.									x				Bernard Taligatus	Valerie Nobolo	3 weeks	30-Sep	Pom HQ	Dropped (auditor resigned)
6	Compliance Review [Air Niugini & LinkPNG]	Review of: a) Salary & Wages Tax b) Goods & Services Tax c) Business Payment Tax d) Corporate Income Tax e) Foreign Contractor withholding Tax f) Other Taxes								x					Kevin Melchior	Leah Wanpis	3 weeks	31-Aug	Pom HQ	Pending
7	Compliance	Review of: a) ROC Requirements (Company Annual Returns) b) Superfund Requirements (NASFUND) c) IATA Requirements									x				Kevin Melchior	Leah Wanpis	3 weeks	30-Sep	Pom HQ	Pending
8	Reported Review	Review of SLP5225 for the entire PX Network for the last 5-6 years. This will also be a follow up audit.								x					Valerie Nobolo		3 weeks	31-Aug	Pom HQ	Dropped (auditor resigned)

	Total /	Audits-Monthwise	4	6	5	7	4	4	6	4	5	4	5	0						54
	Total Audits	-	0	2	0	0	0	0	1	2	2	2	4	0						13
13	Card	Review of PX CREDITCARD PAYMENTS to ensure costs discipline and compliance with policies.											x		Lorraine Valuka		3 weeks	30-Nov	Pom HQ	Pending
12	Contract Employment Remunerati on Structure & Process Review	Review of the Contract Employment Remuneration Structure and Grading System & Process.		x											Uda Dadi		3 weeks	28-Feb	Pom HQ	Dropped as per CEO's email
11	on - BSP	Reviews of the reconciliation process – re-performance of the bank reconciliation										x			Kevin Melchior	Ereman Ragi	3 weeks	31-Mar	Pom HQ	In Progress
10	Review & Analysis of Direct & Overhead	d) General Sales Agents Review and analysis of 2015, 2016, 2017, 2018 & 2019 Direct and Overhead Costs per Department to ascertain: a) Basis of Increase in Costs and Budget Overruns. b) Give analysis and opinion Reviews of the reconciliation process – re-performance of the bank reconciliation		x											Lorraine Valuka		4 weeks	30-Apr	Pom HQ	Completed
9		2017, 2018 & 2019 Sales and Revenue by each Sales Channels : a) Domestic Sales office and outports. b) International Sales c) Travel Agents (BSP Agents)											x		Uda Dadi	Leah Wanpis	4 weeks	31-Oct	Pom HQ	Pending

	 IA, except for cases involving lapses in key internal controls.

DEEDADED BY: Chief Internal Auditor	REVIEWED BY: General	ADDDOVED BY: Managing Director / Chairman - Board Audit Sub-Committee
PREPARED BT: Chief Internal Additor	Manager QSR&A	AFFROVED BT. Managing Director / Chanman - Board Audit Sub-Committee

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	AUDIT PROJECT	AUDIT ACTIVITIES	J A N	F E B	M A R	A P R	M A Y	J U N	J U L	A U G	S E T P	0 C T	N O V	D E C	LEAD AUDITO R	SUPPOR T AUDITO R	AUDIT TEST DURATI ON	TARGET COMPLE TION DATE	LOCATIO N	Remarks
1	Review of Key Controls - [Fare Audit]	Carry out audit tests to ensure Fare Audit is performed on a regular basis to; - ensure there are no fare violationbs resulting in loss of revenue. - ensure all sales are reported and accounted for, thus no								x					Uda Dadi		3 weeks	28-Aug	Pom HQ	New
2	Review of Key Controls - [System Access to Fare Edit/Bookin g]	Carry out audit tests to ensure access to Fare Edit is controlled, restricted and momitored to prevent edit of fares.											×		Ereman Ragi		3 weeks	30-Nov	Pom HQ	New
3	Review of Key Controls - [UATP Account Access & Control]	Carry out audit tests to ensure access to UATP is is controlled, restricted and momitored to prevent unauthorized and over utilization of UATP accounts.											x		Lorraine Valuka		3 weeks	30-Nov	Pom HQ	New
4	Review of Key Controls - [Credit Card Usage & Security)	Review of credit card usage and its security. How credit card is used (unauthorized use) and voided to defraud PX. How PX can mitigate credit card fraud.											x		Kevin Melchior		3 weeks	30-Nov	Pom HQ	On plan
	Review of Key Controls - [Cash & System Refunds - Pax Sales]	Review of Pax sales refund. Reconcile to ensure refunds are genuine, actual refunds made, properly approved and reconciled to Counter Sales Report (CRS) and Banking.										x			Ai Tom		3 weeks		Pom HQ	New
	Key Controls - [Cash & System	Review of Cargo sales refund. Reconcile to ensure refunds are genuine, actual refunds made, properly approved and reconciled to Counter Sales Report (CRS) and Banking.									x				Monica Kupo		3 weeks		Pom HQ	New

AIR NIUGINI INTERNAL AUDIT ANNUAL AUDIT PLAN-2020 [ADDITIONAL PROJECTS] (

Review of Key Controls - [Cash & System Refunds - GSA1 Review of	Review of sales refund. Reconcile to ensure refunds are genuine, actual refunds made, properly approved and reconciled to Sales Summary Report and Banking by GSA. All ancillary revenue are correctly					x		Uda Dadi	3 weeks	Pom HQ	New
Key Controls - Sale & Reporting of Ancillary Revenue				x				Monica Kupo	3 weeks	Pom HQ	New
Spot Check - [Reweigh Inbound Cargo]	Inbound cargo are rewieghed to enusre correct weight has been recorded and charged by the port of origin.					x		Kevin Melchior	3 weeks	Pom HQ	On plan
Sales Not Reported [SLP5225]	Review sales not reported to ensuire all sales is reported, processed and accounted for and sales proceeeds banked. Take recovery actions to recover						x	Kevin Melchior	3 weeks	Pom HQ	On plan
Spot Checks [Regular]	daily cash sales are reported and banked and ensure no leakages in revenue			x				All	3 weeks	Pom HQ	On plan
Major Contractual Payment Review [PX Apartment Managemen t Costs]	Review of payments relating to the PX Apartment management to ensure all costs are in accordance with the terms and conditions of the agreement.				x			Kevin Melchior	3 weeks	Pom HQ	On plan - in progress
Aviation Fuel Costs Review [Boening, Fokker, DH8]	Review fuel to ensure payments for fuel are based on approved fuel voucher and docket or based on actual uplift and in accordance with agreed terms and rates.					x		Ai Tom	3 weeks	Pom HQ	On plan
Over Time Payments Review	Review to ensure OT payments are genuine, work requirements, properly authorized, and actual hours worked.						x	Ai Tom	3 weeks	Pom HQ	On plan
Passenger Disruption Costs	Review to ensure Pax Disruption costs or payments are genuine, properly authorized, and actual travel disrupted.			x				Lorraine Valuka	3 weeks	Pom HQ	On plan

Total Audits		0	o	0	0	0	0	0	4	3	5	5	0				17
Accounts Payable Creditors Account Review	Review and reconcile to ensure creditors account balance a accurate and correct.										x			Ereman Ragi	3 weeks	Pom HQ	On plan
Accounts Payable Payments Review	review of all payments made so far to ensure no duplicate payments/same vendor registered twice/two different invoice for same service or goods provided/payment for service or goods not provided/over payments/incorrect rates/etc									x				Ereman Ragi	3 weeks	Pom HQ	New