



AIRPORTS AUTHORITY OF INDIA

INTERNAL AUDIT DEPARTMENT

Tender id:- 2020_AAI_51498_1

Notice inviting Technical & Financial bids from Empanelled CA/CMA firms of Northern Region (N/R) for conducting Internal Audit of RHQ, Northern Region, Airports Authority of India, Rangpuri, New Delhi for the Financial Year 2019-20 (01.04.2019 to 31.03.2020).

AAI invites Technical & financial bids from empanelled CA/CMA firms for conducting Internal Audit of RHQ, Northern Region , AAI, for the Financial Year 2019-20 (01.04.2019 to 31.03.2020).

The Estimated Cost is mentioned in Annexure-IV. Self –Help files/FAQ & System Settings (Annexure-V) is also available at E-tender portal with URL address <https://etenders.gov.in/eprocure/app>.

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1. It is further informed that Empanelled CA/CMA firms shall be awarded the Internal Audit work up to maximum of 2 (Two) L-1 Quoted bids of the Audit works in r/o the Region/Airport/Stations. Therefore, NIT's of CA/CMA firms already opened & Happens to be L-1 against 2 (Two) Audit works, then subsequent offers will be technically rejected and Financial bids will not be opened. The unconditional acceptance letter is a prerequisite document of Technical bid for call of financial bids. In case of any deficiency it should be fulfilled by the firms before the opening of financial bids (Envelope - II) otherwise financial bids will not be opened to that firm(s).

(Lala Ram)
AGM - FINANCE (IA)
AIRPORT AUTHORITY OF INDIA
NEW OFFICE COMPLEX
SAP, NEW DELHI-110003
PH. NO. 01124629346, 01124632950 Ext.3329



E-bids shall be submitted in two bid system as follows :

TECHNICAL BID ENVELOPE - I

The Technical bids shall contain Unconditional acceptance letter as per Annexure-VI which is required to be duly signed and stamped by the Authorized signatory of the firm and submit under the Technical bid folder in the form of scanned copy for Qualifying the Technical bid and opening the financial bid of the firm.

FINANCIAL BID ENVELOPE - II

This Financial Bid is called through the electronic process and can be downloaded from the e-tender portal of AAI with URL address <https://etenders.gov.in/e procure/app>. The Financial Bid is also available on AAI website www.aai.aero **Please note that the submission of the Financial Bid is essential and can only be uploaded through the E-tender portal**<https://etenders.gov.in/e procure/app>.

The last date of submission of financial bid is 02.07.2020 by 1100 hrs. And the same shall be opened on 03.07.2020 at 1130 hrs.

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General Information and Guidelines

2. AAI reserves to itself the right to reject the conditional tenders without assigning any reason thereto. Further AAI reserves to itself the right to reject any or all the tenders without assigning any reason thereof and to call for any other detail or information from any of the tender(s).
3. CA/CMA firms shall be awarded the Internal Audit work for maximum 2 (two) Audit work of this Region. It is further informed that Empanelled CA/CMA firms shall be awarded the Internal Audit work up to maximum of 2 (Two) L-1 Quoted bids of the Audit works in r/o the Region/Airport/Stations. Therefore, NIT's of CA/CMA firms already opened & Happens to be L-1 against 2 (Two) Audit works, then subsequent offers will be technically rejected and Financial bids will not be opened.
4. In case, any firm found to be the lowest in 2 (two) stations, the same will not be considered eligible for the remaining Region/Airports.
5. The above bid amount is inclusive of professional fees, TA/DA, local conveyance, lodging & boarding etc. except GST/applicable taxes. No other payment shall be made except quoted above. The payment shall be released after acceptance of the report by the Competent Authority.
6. **Period of Assignment: Audit work period is 21 (Twenty One) Working days by the Audit Team of Three Members (One FCA/FCMA Qualified Professional with two other Assistants). The internal audit work assigned is required to be completed within a period of 21 working days from the date of commencement of Audit**
7. **Terms of Payment:** The payment will be released after approval of the Internal Audit reports of the Audit done by the Firm within time frame by the competent Authority and you must quote your GST number in the bill / invoice.
7. **Others:**
 - I. In case of any disputes arising out of the assignment, the decision of Member (Finance), Airports Authority of India shall be final and binding on both the parties.
 - II. For clarifications, if any, the matter may be addressed to the Executive Director (F&A)-IA, Airports Authority of India, New Office Complex, Safdarjung Airport, New Delhi-110003.
8. **Cover-I, Bidder should quote the rates in Downloaded BOQ-sheet from the portal keeping in mind that Audit is to be carried out within time frame and period of Audit.**
9. **Other terms & conditions as mentioned in the EOI dated 18/01/2017 / Technical bid shall remain same.**

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Annexure-IV

NAME OF THE AIRPORT /STATION /REGIONAL OFFICE- Northern Region, Rang puri , New Delhi along with estimated cost of Audit.

S.NO.	NAME OF THE STATION/REGIONAL OFFICE	ESTIMATED COST (Rs.)
1.	Regional Headquarter (RHQ), Northern Region, Rang puri, New Delhi-	356000/- + GST (as applicable)

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Annexure-V

GUIDELINES TO BIDDERS/ SELF-HELP FILES/FAQ & SYSTEM SETTING **(Help Desk Services)**

- a. In order to facilitate the Vendors / Bidders as well as internal users from AAI, Help Desk services are available for the e-tender portal <https://etenders.gov.in/e procure/app>. The Help desk services shall be available on all working days **(except Sunday)** between **0800-1900 hours** and shall assist users on technical issues related to the use of the e-tender portal.
- b. For any technical assistance with regard to the functioning of the portal the bidders as well as AAI users may contact according to the escalation matrix as mentioned below :

SL No	Support Persons	Escalation Matrix	E-Mail Address	Contact Numbers	Timings*
1.	Help Desk Team	Instant Support	eprochelp@aai.aero	011-24632950, Ext-3512 (Six Lines)	0800-2000 Hrs. (MON - SAT)
2.	Mr. Sanjeev Kumar Mgr.(IT)	After 4 Hours of Issue	etendersupport@aai.aero or sanjeevkumar@aai.aero	011-24632950, Ext-3523,3505	0930-1800 Hrs. (MON-FRI)
3.	Mrs. S. Nita AGM(IT)	After 12 Hours	snita@aai.aero	011-24632950, Ext-3523	0930-1800 Hrs. (MON-FRI)
4.	General Manager(IT)	After 03 Days	gmitchq@aai.aero	011-24657900	0930-1800 Hrs. (MON-FRI)

- c. The above mentioned help desk numbers are intended only for queries related to the issues on e-tendering portal and help needed on the operation of the portal. For queries related to the tenders published on the portal, bidders are advised to contact concerned Bid Manager from AAI.

All the CA/CMA firms are requested to submit their Technical & Financial Bid through AAI e-tender portal by using digital signature of Class III that includes (a) signing and (b) encryption within.

In case of any assistance please contact above mentioned person/personnel along with the undersigned bid manager

Bid Manager : Mr. Lala Ram, AGM (Fin.) Phone No. 011-24645344/ 011-24632950 Ext. 3329 and email id : lalaram@aai.aero

(Lala Ram)
AGM - FINANCE (IA) / BID MANAGER
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Annexure-VI

TO BE SUBMITTED IN E-TECHNICAL BID

ACCEPTANCE LETTER

(Scanned copy for technical bids)

(Refer Clause for technical bid of NIT)

To,
THE GENERAL MANAGER (FIN)- IA
AIRPORT AUTHORITY OF INDIA
NEW OFFICE COMPLEX
SAP, NEW DELHI-110003
PH. NO. 01124629346

Subject :- ACCEPTANCE OF AAI's E-TENDER CONDITIONS

Sir,

E-tender documents for the Notice Inviting Technical & Financial bids from the Empanelled CA/CMA Firms for conducting Internal Audit Work of RHQ, NR, AAI , Rangpuri Delhi for the Financial Year 2019-20 (01.04.2019 to 31.03.2020).

1. Has been downloaded by me. I/we hereby certify that I/we have inspected and read the entire terms and conditions of the e-tender documents made available to me/us. Which shall form part of the contract agreement and I / we shall abide by the conditions / Clauses contained therein.
2. I/We hereby unconditionally accept the e-tender conditions of AAI's e-tender documents in its entirety for the above services.
3. The contents of Clause 1 of General information & guidelines of the Notice Inviting E-Tender of the E-Tender Documents has been noted wherein it is clarified that AAI reserves the right to reject the e-tenders without assigning any reason thereto.
4. I/We declare that I/We have not paid and will not pay any bribe to any officer of AAI for awarding this contract at any stage during its execution or at the time of payment of bills and further if any officer of AAI asks for bribe/gratification, I/We will immediately report it to the appropriate authority in AAI.

Yours faithfully,

Date: _____

(Signature of the e-tenderer)

With rubber stamp

Signature Not Verified

Digitally signed by LALA RAM
Date: 2020.06.25 12:45:46 IST
Location: eProcurement System for
Central PSUs

ANNEXURE-I

SCOPE OF WORK for conducting Audit Work for F/Y 2019-20

1. INTRODUCTION:

The **Airports Authority of India (AAI)** (Hindi: भारतीयविमानपत्तनप्राधिकरण; *Bhāratīya Vimānpatan Prādhikaraṅ*) under the Ministry of Civil Aviation is responsible for creating, upgrading, maintaining and managing civil aviation infrastructure in India. It provides Air traffic management (ATM) services over Indian Airspace and adjoining oceanic areas. It also manages a total of 129^[1] Airports, including 20^[2] International Airports, 3 JVC, 8 Customs Airports, 78 Domestic Airports and 20 Civil enclaves at Military Airfields. AAI also has ground installations at all airports and 25 other locations to ensure safety of aircraft operations. AAI covers all major air-routes over Indian landmass Radar installations at 11 locations along with 700 VOR/DVOR installations co-located with Distance Measuring Equipment (DME). Runways are provided with Instrument landing system (ILS) installations with Night Landing Facilities at most of these airports and Automatic Message Switching System at various Airports.

2. OBJECTIVE:

AAI desires to appoint internal Auditors for conducting Internal Audit work at various Stations/Airports/Regions of Airports Authority of India, with an independent, objective assurance and consulting activity designed to add value and improve organization's operations & accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improving the effectiveness of risk management, control, and governance processes.

3. SCOPE OF WORK

The scope of Internal Audit has been considerably expanded over those of the previous years. Also certain aspects related to the scope are covered in the Terms and Conditions and Reporting Requirements in the desired Format. Audit firms are advised to carefully study these documents and covered all Areas in the Report:-

DISCIPLINE	Areas to be vouched (Illustrative Only)
1. Finance & Accounts	<ol style="list-style-type: none">1. Vouching of payments.2. Scrutiny of Traffic & Non Traffic Revenue Bills –<ol style="list-style-type: none">(a) Verify rates-Traffic & Non Traffic Revenue(b) Timely raising of bills.3. Reconciliation of Fixed Assets Registers vis-à-vis physical verification with SAP Records.4. Review of CWIP codes for proposing capitalization entries and requisite capitalization entries as per AAI accounting policy.5. Review of Liabilities/contingent liability.6. Deduction & Timely deposit of TDS, GST or any other statutory tax etc. to the appropriate Authorities.7. Revenue expenditure of the project such as Pay & allowances etc. are capitalized and charged to CWIP/cost of the work.8. TDS/ any other Tax Certificates for amount deducted by

	<p>clients on payments have been received.</p> <ol style="list-style-type: none"> 9. Status of sundry debtors – <ol style="list-style-type: none"> (a) Detailed analysis of old outstanding dues particularly in r/o Private Airlines, Foreign Airlines & Non-scheduled Airlines etc. which need persuasive action at the local level should be carried out. (b) Checking whether interest on delay / default have been levied as per AAI Policy or not. (c) The cases which are felt as fit for write- off action may also be brought out in the Audit report. (d) Dues more than SD. (e) Confirmation of Balances. 10. Credit Facility as per approval of Competent Authority. 11. FDR in absolute favour of AAI. 12. Unlinked Credits. 13. Input credit of GST & other taxes is correctly availed, GST related reconciliation & remittances and timely filing of the returns. 14. Excess funds with the Unit.
<p>2. Cash/Bank Book</p>	<ol style="list-style-type: none"> 1. Maintenance of Cash Book and Cash verification including position of soiled notes 2. Reconciliation of bank statement (BRS). 3. Position of remittances to and fro RHQ/CHQ. 4. Insurance coverage of cash chest/cash in transit. 5. Tax to be paid through E-payment. 6. Un-Authorized debits on Bank Book. 7. Cheques dishonored / Stale Cheques, un-used cheques leaf & details of cheques used. 8. Confirmation of BG from the regional office of the concerned Bank and its validation. 9. Renewal of BG and details of BG. 10. Delay in deposit of cash. 11. Usage of EDI Bank Machine 12. Payments through electronic modes, RTGs to the extent possible.
<p>3. Personnel & Administration</p>	<ol style="list-style-type: none"> 1. Scrutiny of advances and compliance with reference to the relevant guidelines/rules. 2. Maintenance of leave records and service books of employees including leave encashment as per AAI Circulars/Orders. 3. Compliance of documents/mortgage agreements for advances. 4. Scrutiny of Pay fixation of employees. 5. Recovery of licence fee towards Electricity/Housing colony as per the rules. 6. Adjustment of TA/DA advance etc, in time 7. Recovery of advances as per sanction orders. 8. Up-dation in SAP System. 9. Delay in staff payments/claims, recoveries if any. 10. Staff Quarters & its occupancy and vacancy position with absolute reason.

4. Engineering (Civil/Electrical).	<ol style="list-style-type: none"> 1. Scrutiny of Tenders from NIT to award of work. 2. Scrutiny of bills of the contractor in terms of the contract conditions laid down as per the agreement and other relevant conditions. 3. Grant of extension of time for the contract to be correlated with the hindrance register at site and contract conditions. 4. Principle approval for extra and deviated items in the contract from the appropriate Authority. 5. Statutory compliances like EPF, ESI, GST and other Govt./Statutory Authority etc. are to be complied by the contractor before release of payment. 6. Completion Certificate/All approval for deviations in the contract are duly approval before release of final payment. 7. Review of CWIP and completed works are put to use. 8. Details of work held up/delayed due to non availability of site/drawings/ requisite approvals after the award of work. 9. Splitting of contracts. 10. Test checks and other formalities. 11. Time Overrun and Cost Overrun in the execution of works 12. Provision, availability &Utilization of Budget. 13. Statutory clearances from the Govt. agencies/Statutory Authorities (Environmental clearance etc.). 14. DG set maintenance, consumption of oil and log book maintenance etc. 15. Current status of Survey /write-off action for old & obsolete items lying in the Station/Airport/Region.
5. Stores & Operation (Aerodrome & ACS Operation)	<ol style="list-style-type: none"> 1. Scrutiny of procurement proposals, 2. Maintenance of Stores ledgers, 3. Lost & Found register vis-à-vis physical availability of the items, 4. Status of Survey Reports of old obsolete/non moving stores, 5. Disposal action taken on the items surveyed. 6. Performance, utilization and maintenance of equipments, telephone and related payments. 7. Maintenance of asset registers and equipments log books. 8. Review of non-moving & accumulated Stores & Equipment. 9. Lost & Found items , segregation of yellow & white / precious metals, it's safe custody and Status of lost & found reporting with complete details. 10. Status of Physical Verification of obsolete, unserviceable items/stores lying in the Airport and Last survey report with complete details.
6. Commercial	<ol style="list-style-type: none"> 1. Fixation of MRLF in terms of Commercial Manual before tendering. 2. Scrutiny of Tenders from NIT to award of work. 3. Scrutiny of the bills raised with reference to contract agreement. 4. Vouching of actual area in possession of the licencees through system of space Audit. 5. To ensure that Electricity bills are inclusive of service charges & statutory taxes at the current rates, rate charged is not less than the rate paid. 6. Periodical review of debtors and confirmation of the balances

	<p>outstanding from the clients.</p> <ol style="list-style-type: none"> 7. Any Revenue contract runs as Exp. Contract. 8. Control mechanism in existence when contracts run departmentally. 9. Non billing/ lack of Agreements 10. SD available vs. O/s dues statement 11. Adhoc extension granted. 12. Status of Space Audit done and whether bills are raised as per recent/current space Audit done.
7. Land Management	<ol style="list-style-type: none"> 1. Area of land under possession, mutation and its title deed. 2. Area of land under encroachment and action taken for eviction. 3. Area of land under lease. 4. Whether the rates charged as per AAI orders? 5. Currency of Agreements. 6. Any action for land acquirement, acquisition, status of mutation & possession. 7. Physical verification of ramp area allotted to various Airlines & GHA at Airside and excess Area occupied if any by the Airlines/GHA, complete details must be covered and Status of Outstanding bills of Excess Ramp & Equipments occupied by the agency /GHA must be brought out and covered in the report. 8. Status of Old & abandoned building structure (Permanent/Temporary) with physical verification, identification/survey reporting must be covered in Auditing of the Airport/Station/Region.
8. Motor Transport & Fire Department	<ol style="list-style-type: none"> 1. Procurement/transfer of new vehicles and its accounting. 2. Maintenance of Log Books, History sheet, consumption of diesel and petrol for each vehicle. 3. Status of pending survey reports of vehicles & equipments. 4. Insurance coverage and survey-off the old vehicles.
9. Audit Reports	<ol style="list-style-type: none"> 1. Review of previous Internal Audit, Govt. Audit Reports (Phase Audit) and corrective action /compliance of assurance given to Audit. 2. Review of Compliance of Vigilance Report and Space Audit
10. Legal Cases	<ol style="list-style-type: none"> 1. Pending Legal cases and their present status. 2. Efforts taken to close old cases. 3. Pending cases under PPE Act and their present position. 4. Payments to lawyers are as per approved rates.
11. Statutory Compliance of Taxation Rules & Regulations	<ol style="list-style-type: none"> 1. Compliance with all statutory rules & regulations with particular emphasis on GST/ any other Tax/TDS/EPF/ESI/labour cess etc. its deduction, timely deposit & submission of Returns thereof to the concerned Authority. 2. Payment for input services is supported by Registration number etc. of the party. 3. Claims are raised on the parties at prescribed rates. 4. Input credit of GST and other taxes is correctly availed.

12. General & special attention	<ol style="list-style-type: none"> 1. Compliance of guidelines on the Implementation of Official Language (Hindi). 2. Statutory compliance in respect of contract under the provision of EPF and Miscellaneous Provision Act, 1952 in respect of contracts. 3. Compliance of the various manual provisions on the subject. 4. Details of equipments/assets lying idle or not commissioned after receipt, resulting in expiry of warranty. 5. Insurance coverage of assets. 6. Lost and found items and action taken – Committee formation for Yellow Metal, deposit of Currency with Finance, safe custody disposal.
13. Imprest	<ol style="list-style-type: none"> 1. Imprest is granted only when justified. 2. Purchase of items for which regular contract can be entered into. 3. vouching of payments under imprest 4. Delay in adjustment of special imprest. 5. Amount of imprest is more than the unutilized and infrequent recoupment. 6. Updated imprest account.
14. Assets	<ol style="list-style-type: none"> 1. Whether nomenclature of assets adequately indicated in the Fixed Assets Register. 2. Any delays in the commissioning of assets. 3. Any major impairment of asset. 4. Any unutilized / idle assets in the business. 5. Classification of Assets (Revenue vs. Capital as well as intra asset classification). 6. Maintenance of Log Books etc. 7. Any old balance in CWIP.
15. Internal Control System	<ol style="list-style-type: none"> 1. Segregation of duties. 2. Authorization of Transactions. 3. Adequate Documentation. 4. Control in IT System. 5. Adequacy of Supervision. 6. Physical safeguards 7. Adequacy of control for prevention and detection of fraud.
16. Stacking/dumping of material by occupying AAI's space at the Airport by outside parties (Airlines & Concessionaries)	<ol style="list-style-type: none"> 1. The item found in the space surrendered/ left out at the airport by any agencies without proper handing over to AAI. 2. Space occupied along with item for which the eviction proceedings are initiated to be initiated by the Airport In-charge as Estate Officer. 3. The unserviceable/ serviceable material belonging to outside agencies kept at the Airport in Open occupying the space un-Authorize which leads to congestion at the airport.

ANNEXURE-II

SOP for conducting Internal Audit of RHQ, NR, AAI, Rangpuri, Delhi by the Empanelled CA/CMA firms of Northern Region.

SOP ON ENTRY

1. The senior partner of CA Firms appointed for the purpose of conducting Internal Audit of **RHQ, NR, AAI, Rangpuri, Delhi** along with his team members will approach to **The RED, RHQ, NR, AAI, Rangpuri, Delhi** as per the Scope of Work and Schedule indicated in the award letter with a copy of Award letter, Scope of work and the Audit Plan of the firm.
2. The RED will hold a meeting with the Internal Auditor and his team to give him orientation of the entire work set up and the functionalities of the Region.
3. The RED, after discussing with the Auditor, will intimate and coordinate with all the Sectional Officials/Heads to keep the records as requisitioned by the Auditors and ready for their inspection/verification/Auditing as per the schedule submitted by the CA/CMA firm.
4. The RED will immediately detail out a Nodal Officer from the Section /Department to co-ordinate with all other Officers/Officials to facilitate the Internal Auditor to carry out the assigned work of internal audit by them smoothly.
5. A system should be evolved to record the number of visits made by the Sr. Auditor and his team to the Section for carrying out Audit inspection/ Job.
6. As required in the reporting system, designed for Internal Auditors, the compliance status of all Internal Audit Reports and Government Audit Reports / Para needs to be made available to the Auditors immediately.
7. All the related documents, files, approvals, reports, work orders, agreements, correspondence with the statutory bodies/Authorities, vouchers / invoices / bills etc. should be made available to Auditors. RED may please be ensured for full cooperation and timely submission of requisite documents to the Auditors during the course of Audit.
8. Regarding viewing the SAP (ERP) System by the Internal Auditor, it has been decided that the Coordinator /Nodal Officer from the concern Section will open the SAP system by using his ID to enable the Auditor to verify the details. 1/2
9. Reports as per requirement can also be downloaded by the concerned officer from SAP system for handing over to the Auditor for their verification.
10. During the course of Audit, the RED should also interact with Auditors time to time and to review the progress of meeting the requirement of records of the section.

SOP on EXIT

1. The following steps should be followed before finalization of the report and the partner of the firm should meet the RED and discuss the Audit observations.
 - i) The preliminary Audit observations shall first be discussed with the RED.
 - ii) Pursuant to the above, the preliminary Audit observations of the respective Audit Department/unit/Section shall be prepared.
 - iii) The preliminary of Audit Report covering all the Department/Units /Sections within the scope of work shall be compiled / prepared, including additional information if any, provided / obtained during Audit / discussion and rectifications carried out on the instance of Audit. The report should also contain specific suggestions for improvements.
 - iv) Based on the outcome of the discussions, the Audit report thus compiled shall be structured as per the Scope of Work out lined.

ANNEXURE-III

INTERNAL AUDIT REPORTS SHOULD BE DIVIDED INTO FOUR SEPARATE PARTS, NAMELY

Part-I Compliance and Report:

This part shall cover the comments of the Auditors on the adequacy of the compliance and action taken for rectification of errors/ discrepancies pointed out by previous Auditor. It shall also contain the confirmation regarding implementation of policies, systems, controls etc. to avoid the recurrence of such irregularities in future. It may be ensured that the compliance report on Audit observations pointed out in reports relating to earlier Audits (Govt./Internal Audit) are made and corrective action taken on those points are to be furnished in the Audit Report. In other words, it may be ensured while conducting the Audit, compliance report of the Audit observations pointed out in the earlier reports (GOVT./Internal Audit) of preceding period, may also be furnished along with the corrective action taken.

Part-II Important Observations/ Findings:

This part shall contains all such significant discrepancies observed during the current Audit and the observations in which, the Auditors feels immediate attention of management specifying the financial implications, if any. In this part Auditors shall also bring the important areas requiring improvement and their recommendation, if any, also to indicate the improvements made by the company based on the Audit observations. Further to report any deviations/observations from policies, systems, approvals, work orders and procedures of AAI may also be considered in the report.

PART-III Report on Testing of Effectiveness of Internal Controls:

An element of risk based Auditing shall be made a part of the scope of Internal Audit for this purpose and a separate format of Internal Audit Reporting for effectiveness of certain chosen controls shall also be included in the guidelines for Internal Audit functions placed at Annexure VII. The Auditors would be required to include their findings and recommendation on risk element in part-III of their report.

PART-IV Detailed Report:

In this part, the Auditors shall furnish the detailed results of the Audit and the Auditors confirmation whether company's system/ guideline/ propriety has been adhered to on the areas viz. Works including O&M contracts under AAI norms/ policy, procurements, operation, establishment records, agreements, procedure adopted, files, billing ,deductions, extra items, deviation, payments, reconciliation, register/records, proper booking in the respective head of account, capital work in progress, legal cases, statutory compliance, correspondence with the statutory

bodies , EOT & its approvals ,utilization of Budget as per allocation and provision of liabilities.

The Internal Auditor's report should be in the same sequence as given in the scope of work for Audit Annexure-I and in case, any item is not applicable to the Audit unit, the same should be mentioned as nil.

3. An Executive Summary Report indicating the important observations for each area as brought out in the scope of Internal Audit / Checklist should be prepared.
4. A statement indicating the Audit personnel with designation including the visits of partners and the period of Audit for each Section/Unit should be communicated/ indicated. The partner is expected to carry out the Audit by himself so that the entire scope may be covered in a systematic manner and to facilitate the reporting as per the requirements.
5. Before finalization of report, Internal Audit Department, CHQ. May also be informed with the draft report to enable the adequacy and quality of report .If required to review may discuss on the various aspects covered in the draft Audit report.
6. The final report should be prepared and submitted as mentioned in the award letter.