

Audit Report for Audit ID - AU00109-3

VA-F&B Controls - Billing Accuracy

Audit Score



74/100

Details

Audit	AU00109
Scheduled Audit	AU00109-3
Location	Hyderabad
Hotel	Marigold Hotel
Department	F&B Controls
Checklist	VA-F&B Controls - Billing Accuracy
Audit Type	External
Auditor	Saritha C
Start Date	03-05-2019
End Date	10-05-2019
Submitted Date	07-05-2019
Status	Completed
Assigned By	Administrator Account
Non-Compliance	8
Chronic Issues	4

Comparison

MARIGOLD HOTEL VA-F&B CONTROLS - BILLING ACCURACY

VA-F&B CONTROLS - BILLING ACCURACY		Nov 2018	May 2019	VARIANCE	% of Increase / Decrease (-/+)
S.No	Sections	SCORE OBTAINED	SCORE OBTAINED		
1	F n B Controls	73	74	1	1.37%
Audit Score		 73	 74	1	1.37%

	80-100 = Green	Good / Excellent
	61-79 = Yellow	Average
	60 below is Red	Poor / Fair

Non-Compliance

Section: F n B Controls

Subsection: Menu Master

- 1: Are there any open item billing done? **NC**

Rating: 7

Attachments :

QUE18_DOC_20190507_124107.xlsx

Observation Text :

Excess of Rs.4298/- and short of Rs.3275/- was observed during open item billing, in 36 instances. (Sample Size: Dec '18 to 28th Mar '19 - 100%)

- 2: If yes, whether the same is documented with approval? **NC**

Rating: 0

Observation Text :

No document was maintained.

Section: F n B Controls

Subsection: Bills Processing & Settlement

- 1: Are there any time gap between bill open time and close time? **NC**

Rating: 7

Attachments :

QUE21_DOC_20190507_124122.xlsx

Observation Text :

In 22 instances, 05:00 Hours to 15:00 hours time gap between bill open time and close time for the cash and credit card mode (Sample Size: Dec '18 to 28th Mar '19 - 100%)

- 2: Is there any change in mode of settlement from cash to card and vice-versa and whether the same is reversed and tallied? **NC**

Rating: 7

Attachments :

QUE23_DOC_20190507_124158.xlsx

QUE23_DOC_20190507_124202.xlsx

Observation Text :

a. In 25 instances, mode of settlement done in cash and further settled in credit card, amounting to Rs.0.61 Lakhs. b. In 110 instances, bills settled in Cash / CC / Company and Room mode were made void later, amounting to Rs.1.44 Lakhs. c. Further observed that in 15 instances, 1 day time gap was observed in settlement. (Sample Size: Oct '18 to 28th Mar '19 (100%)

- 3: Time of settling of bill precedes the KOT punching time in IDS ? **NC**

Rating: 7

Attachments :

QUE24_DOC_20190507_124355.xlsx

Observation Text :

Bills were closed within punching of KOT, in 4265 instances at the outlets - Mekong, Mystique Lounge, Room Service and Safron Soul. (Sample Size: Dec '18 to 28th Mar '19)

- 4: Discount bills authenticated by the concerned on the bill ? **NC**

Rating: 7

Attachments :

QUE25_DOC_20190507_124406.xlsx

Observation Text :

Few bills were not authorised. (Sample Size: Jan '19 to 21st Mar '19 (170/692 Bills)

Section: F n B Controls

Subsection: Cashiering

- 1: Are NC bills authorised. **NC**

Rating: 7

Attachments :

QUE28_DOC_20190507_124225.xlsx

Observation Text :

Few NC bills were not authorised. (Sample Size: Jan '19 to 21st Mar '19 (358/2521 Bills)

Section: F n B Controls

Subsection: KOT

- 1: Bill closed with in 5 mins of punching KOT ? **NC**

Rating: 7

Attachments :

QUE33_DOC_20190507_124326.xlsx

Observation Text :

Observed that bills were closed within 5 mins of punching KOT, in 2722 instances at the outlets - Mekong, Mystique Lounge and Safron Soul. (Sample Size: Dec '18 to 28th Mar '19)

Chronic

Section: F n B Controls

Subsection: Menu Master

- 1: Are there any open item billing done? **NC**

Rating: 7

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Excess of Rs.4298/- and short of Rs.3275/- was observed during open item billing, in 36 instances. (Sample Size: Dec '18 to 28th Mar '19 - 100%)

- 2: If yes, whether the same is documented with approval? **NC**

Rating: 0

Observation Text :

No document was maintained.

Section: F n B Controls

Subsection: Bills Processing & Settlement

- 1: Are there any time gap between bill open time and close time? **NC**

Rating: 7

Attachments :

QUE21_DOC_20190507_124122.xlsx

Observation Text :

In 22 instances, 05:00 Hours to 15:00 hours time gap between bill open time and close time for the cash and credit card mode (Sample Size: Dec '18 to 28th Mar '19 - 100%)

Section: F n B Controls

Subsection: KOT

- 1: Bill closed with in 5 mins of punching KOT ? **NC**

Rating: 7

Attachments :

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Audit Questionnaire

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Subsection: Menu Master

1: Are there any open item billing done? **NC**

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Observation Text :

Excess of Rs.4298/- and short of Rs.3275/- was observed during open item billing, in 36 instances. (Sample Size: Dec '18 to 28th Mar '19 - 100%)

2: If yes, whether the same is documented with approval? **NC**

Rating: 0

Observation Text :

No document was maintained.

Section: F n B Controls

Subsection: Bills Processing & Settlement

1: Are all the F&B bills that are to be charged to the room signed by the guest to avoid disputes later?

Rating: 9

Observation Text :

Satisfactory. (Sample Size: Jan '19 to 28th Mar '19 - 100%)

2: Are there any time gap between bill open time and close time? **NC**

Rating: 7

Attachments :

QUE21_DOC_20190507_124122.xlsx

Observation Text :

In 22 instances, 05:00 Hours to 15:00 hours time gap between bill open time and close time for the cash and credit card mode (Sample Size: Dec '18 to 28th Mar '19 - 100%)

3: For FHRAI discounts, whether impression of the membership cards taken in the bills?

Rating: 9

Attachments :

QUE22_DOC_20190507_124139.xlsx

Observation Text :

On a few bills, impression not taken on the F & B bills for the discount provided, in 6 instances. (Sample Size: Jan '19 to 21st Mar '19 (170/692 Bills)

4: Is there any change in mode of settlement from cash to card and vice-versa and whether the same is reversed and tallied? **NC**

Rating: 7

Attachments :

QUE23_DOC_20190507_124158.xlsx

QUE23_DOC_20190507_124202.xlsx

Observation Text :

a. In 25 instances, mode of settlement done in cash and further settled in credit card, amounting to Rs.0.61 Lakhs. b. In 110 instances, bills settled in Cash / CC / Company and Room mode were made void later, amounting to Rs.1.44 Lakhs. c. Further observed that in 15 instances, 1 day time gap was observed in settlement. (Sample Size: Oct '18 to 28th Mar '19 (100%)

- 5: Time of settling of bill precedes the KOT punching time in IDS ? **NC**

Rating: 7

Attachments :

QUE24_DOC_20190507_124355.xlsx

Observation Text :

Bills were closed within punching of KOT, in 4265 instances at the outlets - Mekong, Mystique Lounge, Room Service and Safron Soul. (Sample Size: Dec '18 to 28th Mar '19)

- 6: Discount bills authenticated by the concerned on the bill ? **NC**

Rating: 7

Attachments :

QUE25_DOC_20190507_124406.xlsx

Observation Text :

Few bills were not authorised. (Sample Size: Jan '19 to 21st Mar '19 (170/692 Bills)

Section: F n B Controls

Subsection: Cashiering

- 1: Are allowances properly authorized and documented with reasons?

Rating: 9

Observation Text :

Satisfactory

- 2: Whether chef signature taken on the bills that were cancelled for food complaints?

Rating: 9

Observation Text :

Satisfactory (Sample Size: Jan '18 to 21st Mar '19 (75/182 Bills)

- 3: Are NC bills authorised. **NC**

Rating: 7

Attachments :

QUE28_DOC_20190507_124225.xlsx

Observation Text :

Few NC bills were not authorised. (Sample Size: Jan '19 to 21st Mar '19 (358/2521 Bills)

4: Are Void bills authorised.

Rating: 9

Observation Text :

Satisfactory (Sample Size: Jan '18 to 21st Mar '19 (75/182 Bills)

5: Whether IDS cash balance and physical cash tallied at all outlets?

Rating: 9

Observation Text :

Physical verification of cash was carried out at Safron Soul and Mekong as on 23-Mar-19 @ 12:25 PM and excess variance of Rs.4/- and Rs.34/- was found. (Sample: As on 23-Mar-19)

Section: F n B Controls

Subsection: Bar Inventory

1: Whether liquor tallied with book balance and physical balance at all outlets?

Rating: 8

Attachments :

QUE31_DOC_20190507_124250.xlsx

Observation Text :

Net Short Variance of Rs.330/- were observed during physical verification of liquor at Mystique as on 29-Mar-19.

2: Any Liquor was served to guest beyond the permitted time as per license

Rating: 8

Attachments :

QUE32_DOC_20190507_124306.xlsx

Observation Text :

In an instance, liquor was served beyond the time (after 12:00 PM). (Sample Size: Jan '19 to 28th Mar '19)

Section: F n B Controls

Subsection: KOT

1: Bill closed with in 5 mins of punching KOT ? **NC**

Rating: 7

Attachments :

QUE33_DOC_20190507_124326.xlsx

Observation Text :

Observed that bills were closed within 5 mins of punching KOT, in 2722 instances at the outlets - Mekong, Mystique Lounge and Safron Soul. (Sample Size: Dec '18 to 28th Mar '19)