

Audit Report for Audit ID - AU00115-2

VA-Front Office - Billing Accuracy

Audit Score



76/100

Details

Audit	AU00115
Scheduled Audit	AU00115-2
Location	Hyderabad
Hotel	AVASA Hotel
Department	Front Office Dept
Checklist	VA-Front Office - Billing Accuracy
Audit Type	External
Auditor	Saritha C
Start Date	01-01-2019
End Date	07-01-2019
Submitted Date	08-01-2019
Status	Completed
Assigned By	Administrator Account
Non-Compliance	5
Chronic Issues	2

Comparison

AVASA HOTEL VA-FRONT OFFICE - BILLING ACCURACY

VA-FRONT OFFICE - BILLING ACCURACY		Apr 2018	Jan 2019	VARIANCE	% of Increase / Decrease (-/+)
S.No	Sections	SCORE OBTAINED	SCORE OBTAINED		
1	Billing Accuracy	87	76	-11	-12.64%
Audit Score		 87	 76	-11	-12.64%

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

Non-Compliance

Section: Billing Accuracy

Subsection: Check-in Procedures

- 1: ID and address proofs collected from the guests ? **NC**

Rating: 7

Attachments :

Book1-

IDPROOFNOTCOLLECTEDFROMTHEGUESTS_20190107_160636.xlsx

Observation Text :

In 63 instances, ID proof not collected from the guest. (Sample Size : Aug '18 to Oct'18) Response:- All are repeat guest and we have their ID s in file from the previous visit

- 2: Guest photograph **NC**

Rating: 7

Attachments :

Book3-PHOTOFGUESTNOTCAPTUREDONGRC_20190107_160709.xlsx

Observation Text :

In 79 instances, guest photos were not taken at the time of check in. (Sample Size : Aug '18 to Oct '18) Response:- Same is a constant problem with IDS same has been several times highlighted to IT department . In many cases its a repeat guest and Photo does not automatically pick up

Section: Billing Accuracy

Subsection: Billing Process

- 1: Are cancelled bills documented with reasons and approvals? **NC**

Rating: 0

Observation Text :

Reasons were not updated on cancel bills, amounting to Rs.62.47 lakhs. (Sample Size : Oct '18) Response:- Response NT provided

Section: Billing Accuracy

Subsection: Cashiering

- 1: Bills were serially filed and seriality controls were found to be satisfactory. **NC**

Rating: 7

Observation Text :

Bills were not serially filed and no seriality break in the bills. Response:- Respnse nt prvided

- 2: Taxes were charged properly **NC**

Rating: 7

Attachments :

Book4-

TARIFFAMOUNTWASSHORTACCOUNTEDDURINGTHETAXSEGREGATION

_20190107_160930.xlsx

Observation Text :

In 182 instances, Revenue Loss of Rs.1.43 Lakhs due to Tariff amount short accounted at the time of tax segregation, excess payment of Tax, amounting to Rs.1.68 Lakhs (Sample Size : July '18 to Oct '18) Response:- Rate correctly charged for all the rooms ,kindly note that all bookings were upgraded and as the upgraded room have a Gst tax of 28 % the differece of 10% tax has been adjusted from the room tariff .

Chronic

Section: Billing Accuracy

Subsection: Check-in Procedures

1: ID and address proofs collected from the guests ? **NC**

Rating: 7

Attachments :

Book1-

IDPROOFNOTCOLLECTEDFROMTHEGUESTS_20190107_160636.xlsx

Observation Text :

In 63 instances, ID proof not collected from the guest. (Sample Size : Aug '18 to Oct'18) Response:- All are repeat guest and we have their ID s in file from the previous visit

Section: Billing Accuracy

Subsection: Billing Process

1: Are cancelled bills documented with reasons and approvals? **NC**

Rating: 0

Observation Text :

Reasons were not updated on cancel bills, amounting to Rs.62.47 lakhs. (Sample Size : Oct '18) Response:- Response NT provided

Audit Questionnaire

Section: Billing Accuracy

Subsection: Check-in Procedures

- 1: Rate mentioned in the GRC and actual charge is same?

Rating: 8

Observation Text :

Satisfactory (Sample Size : Aug '18 to Oct '18)

- 2: Whether settlement details updated in GRC?

Rating: 8

Observation Text :

Satisfactory

- 3: ID and address proofs collected from the guests ? **NC**

Rating: 7

Attachments :

Book1-

IDPROOFNOTCOLLECTEDFROMTHEGUESTS_20190107_160636.xlsx

Observation Text :

In 63 instances, ID proof not collected from the guest. (Sample Size : Aug '18 to Oct'18) Response:- All are repeat guest and we have their ID s in file from the previous visit

- 4: Guest signature taken on GRC?

Rating: 8

Attachments :

Book2-

GUESTSIGNATURENOTAVAILABLEONTHEBILLOrGRC_20190107_160555.xlsx

Observation Text :

In 2 & 5 instances, Guest signatures not available on GRC & Bill. (Sample Size : Aug '18 to Oct'18) Response:- Provided in annexure

- 5: Guest photograph **NC**

Rating: 7

Attachments :

Book3-PHOTOFGUESTNOTCAPTUREDONGRC_20190107_160709.xlsx

Observation Text :

In 79 instances, guest photos were not taken at the time of check in. (Sample Size : Aug '18 to Oct '18) Response:- Same is a constant problem with IDS same has been several times highlighted to IT department . In many cases its a repeat guest and Photo does not automatically pick up

- 6: Delay in online submission of C-Forms. ☒ Not Applicable

7: Whether the Passport, VISA & Nationality details of the foreigners updated properly in IDS ☒ Not Applicable

Section: Billing Accuracy

Subsection: Billing Process

1: Are cancelled bills documented with reasons and approvals? **NC**

Rating: 0

Observation Text :

Reasons were not updated on cancel bills, amounting to Rs.62.47 lakhs. (Sample Size : Oct '18) Response:- Response NT provided

2: Are all complimentary bills approved?

Rating: 8

Observation Text :

Satisfactory (Sample Size : Aug '18 to Oct '18)

3: Are telephone ,internet, Fax, xerox usage charged?

Rating: 8

Observation Text :

Satisfactory (Sample Size : Aug '18 to Oct '18)

4: Are Extra beds charged?

Rating: 8

Observation Text :

Satisfactory (Sample Size : Aug '18 to Oct '18)

5: Are room upgradations approved?

Rating: 8

Observation Text :

Satisfactory (Sample Size : Aug '18 to Oct '18)

6: Is IDS configured to post GST on Retention charges based on the slab rate ?

Rating: 8

Observation Text :

Satisfactory

7: Is Retention charges posted under Tariff head ?

Rating: 8

Observation Text :

Satisfactory

Section: Billing Accuracy

Subsection: Cashiering

1: Whether early morning check-ins charged to the guests?

Rating: 8

Observation Text :

Satisfactory (Sample Size : Aug '18 to Oct '18)

2: Are approvals available for waivers?

Rating: 8

Observation Text :

Satisfactory (Sample Size : Aug '18 to Oct '18)

3: Whether Taxes collected for wash and change rooms facility given for less than 3 hours ? ☒ Not Applicable

4: Whether wash and change rooms facility given for more than 3 hours charged as per SOP ☒ Not Applicable

5: Authorisation slips for Wash and change rooms available with approvals

Rating: 8

Observation Text :

Satisfactory (Sample Size : Aug '18 to Oct '18)

6: Whether advance collected for walk-in guests?

Rating: 8

Observation Text :

Satisfactory (Sample Size : Aug '18 to Oct '18)

7: Whether receipts for advance given to guest and are acknowledged by the guest and cashier?

Rating: 8

Observation Text :

Satisfactory (Sample Size : Aug '18 to Oct '18)

8: Are they generated receipts serially numbered?

Rating: 8

Observation Text :

Satisfactory

9: Are there any Manual postings done?

Rating: 8

Observation Text :

No manual postings were done

10: Are allowances properly authorized?

Rating: 8

Observation Text :

Satisfactory (Sample Size : Aug '18 to Oct '18)

11: Whether reason for providing allowance properly recorded and tallied with physical bill copies?

Rating: 8

Observation Text :

Satisfactory. (Sample Size : July '18 to Oct '18)

12: Are taxes reversed while passing allowances?

Rating: 8

Observation Text :

Satisfactory. (Sample Size : July '18 to Oct '18)

13: Whether IDS cash balance and physical cash tallied?

Rating: 8

Observation Text :

Physical verification of cash was carried out at Front Office as on 22-Dec-18 and excess variance amounting to Rs.23/- was found. (Sample: As on 22-Dec-18)

14: Bills were serially filed and seriality controls were found to be satisfactory. **NC**

Rating: 7

Observation Text :

Bills were not serially filed and no seriality break in the bills. Response:- Response nt prvided

15: Taxes were charged properly **NC**

Rating: 7

Attachments :

Book4-

TARIFFAMOUNTWASSHORTACCOUNTEDDURINGTHETAXSEGREGATION
_20190107_160930.xlsx

Observation Text :

In 182 instances, Revenue Loss of Rs.1.43 Lakhs due to Tariff amount short accounted at the time of tax segregation, excess payment of Tax, amounting to Rs.1.68 Lakhs (Sample Size : July '18 to Oct '18) Response:- Rate correctly charged for all the rooms ,kindly note that all bookings were upgraded and as the upgraded room have a Gst tax of 28 % the diffrece of 10% tax has been adjusted from the room tariff .

Section: Billing Accuracy

Subsection: Check-Out Procedures

1: Whether late check-outs charged to the guest?

Rating: 8

Observation Text :

Satisfactory. (Sample Size : July '18 to Oct '18)

2: Are approvals available for waivers?

Rating: 8

Observation Text :

Satisfactory. (Sample Size : July '18 to Oct '18)

- 3: On guest check-out, whether guest signatures taken on the refund receipt?

Rating: 8

Observation Text :

Satisfactory. (Sample Size : July '18 to Oct '18)

- 4: Whether Paid-outs given are posted to the guest folio?

Rating: 8

Observation Text :

Satisfactory. (Sample Size : July '18 to Oct '18)

- 5: Whether guest signature and cashier signature available on the paid-out voucher?

Rating: 8

Observation Text :

Satisfactory. (Sample Size : July '18 to Oct '18)

- 6: On guest check-out, Whether merchant copy for card settlement attached?

Rating: 8

Observation Text :

Satisfactory. (Sample Size : July '18 to Oct '18)