

# Audit Report for Audit ID - AU00301-1

## VA-Purchase Commercial & Accounting


Audit Score

90/100

### Details

Audit	AU00301
Scheduled Audit	AU00301-1
Location	Visakhapatnam
Hotel	GreenPark Hotel- GPV
Department	Purchase
Checklist	VA-Purchase Commercial & Accounting
Audit Type	External
Auditor	Venkat Associates
Start Date	13-11-2018
End Date	20-11-2018
Submitted Date	19-11-2018
Status	Completed
Assigned By	Administrator Account
Non-Compliance	0
Chronic Issues	0

## Comparison

GREENPARK HOTEL- GPV VA-PURCHASE COMMERCIAL & ACCOUNTING				
VA-PURCHASE COMMERCIAL & ACCOUNTING		Nov 2018	VARIANCE	% of Increase / Decrease (-/ +)
S.No	Sections	SCORE OBTAINED		
1	Commercial Accounting	90	-	-
Audit Score		 90	-	-

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

## Non-Compliance

No non-compliances found

## Chronic

No chronic issues found

# Audit Questionnaire

**Section:** Commercial Accounting**Subsection:** Purchase Requisitions

1: Whether all the Purchase requisitions made are approved by the user department head

Rating: 9

Observation Text :

Yes approved by user department

2: Whether all the PR's are serially numbered and in case of missing number, whether the reasons are documented with approvals?

Rating: 9

Observation Text :

Yes all PR serially number

3: Whether all the PR's are converted to PO's and if not whether reasons are documented with approvals?

Rating: 9

Observation Text :

Yes all PRs are converted POs

4: whether appropriate reasons are documented with approvals for any unusual delay in converting PR's to PO's?

Rating: 9

Observation Text :

No delay converting PRs to POs

5: Whether all unwanted PR's are closed at a frequency as defined by the SOP?

Rating: 9

Observation Text :

Yes closed

**Section:** Commercial Accounting**Subsection:** Purchase Orders

1: Whether all the PO's are serially numbered and in case of missing number, whether the reasons are documented with approvals?

Rating: 9

Observation Text :

No missing serially number

2: Whether all the Purchase Orders made are approved by the user department head & Unit head

Rating: 9

Observation Text :

Yes proper approval is available

3: Whether regular follow-ups made with the vendors are documented, if the materials are not supplied within the agreed time as per PO?

Rating: 9

Observation Text :

yes proper follow-up made

4: Any delay in approving the Pos?

Rating: 9

Observation Text :

No delay in approving

5: Any delay in raising the PO after the material receipt

Rating: 9

Observation Text :

No delay in raising POs

6: For any of the emergency purchases, whether reasons are documented with appropriate approvals? Any delay in raising the GRN after the material receipt

Rating: 9

Observation Text :

no such case observed

7: Any delay in raising the GRN after the material receipt

Rating: 9

Observation Text :

No delay in raising GRN

8: Any difference in stock as per GRN and Bill

Rating: 9

Observation Text :

No difference in GRN and bill

9: Any Short / Excess charged as per PO and bill

Rating: 9

Observation Text :

no variances observed

10: Whether any material pending to be received from the vendors towards POs raised

Rating: 9

Observation Text :

No materials pending

**Section:** Commercial Accounting

**Subsection:** Material Inwarding Controls

1: Whether the unit has the practice to inward expired gas cylinders as per information or guidelines regarding the expiry date of the cylinders mentioned in the SOP.

Rating: 9

2: Whether GRN accounted into corresponding account head.

Rating: 9

Observation Text :

Yes accounted properly