

# Audit Report for Audit ID - AU00193-1

## Human Resources Function-GPHS


Audit Score

65/100

### Details

Audit	AU00193
Scheduled Audit	AU00193-1
Location	Hyderabad
Hotel	GPHS-Amazon HYD-16
Department	Human Resources
Checklist	Human Resources Function-GPHS
Audit Type	Internal
Auditor	Varmesh V S
Start Date	31-08-2018
End Date	03-09-2018
Submitted Date	11-09-2018
Status	Completed
Assigned By	Administrator Account
Non-Compliance	9
Chronic Issues	0

## Comparison

<b>GPHS-AMAZON HYD-16</b> <b>HUMAN RESOURCES FUNCTION-GPHS</b>				
HUMAN RESOURCES FUNCTION-GPHS		Aug 2018	VARIANCE	% of Increase / Decrease (-/ +)
S.No	Sections	SCORE OBTAINED		
1	HR Functions	65	-	-
Audit Score		 65	-	-

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

## Non-Compliance

### Section: HR Functions

#### Subsection: Attendance & Leave

1: Whether the payroll attendance and bio-metric and departmental attendance register matches? **NC**

Rating: 6

Attachments :

QUE1\_DOC\_20180911\_132636.xls

QUE1\_DOC\_20180911\_132641.xls

QUE1\_DOC\_20180911\_133036.pdf

Observation Text :

- There is no proper record for the staff on duty for all the departments functioning, Few employees salaries processed fully even though they are not present as per attendance register (there is no Bio-metric).

2: Whether the departmental register is updated and validated by the HOD's every day for their presence and absence? **NC**

Rating: 6

Attachments :

QUE2\_DOC\_20180911\_132702.xls

QUE2\_IMG\_20180911\_132708.jpeg

QUE2\_IMG\_20180911\_132713.jpeg

QUE2\_IMG\_20180911\_132719.jpeg

Observation Text :

There is no uniformity maintained in the staff names in Pay sheet and registers and its not validated.

3: Whether the newly joined and exit employees list are accurately prepared and paid for only the worked days? **NC**

Rating: 6

Attachments :

QUE3\_DOC\_20180901\_103003.xls

Observation Text :

-Mr.Sai Kumar - Cashier as per register Joined on 13th July but salary not processed for the month as per pay sheet

4: Whether all the leaves taken during the year are properly reconciled for all employees with the carry forward, opening and closing credits? **NC**

Rating: 6

Attachments :

QUE4\_DOC\_20180901\_103112.xls

Observation Text :

Compensatory Off is given for employee even though not eligible

### Section: HR Functions

**Subsection: Payroll**

- 1: Whether all the salaries are paid through cheque or bank transfer? **NC**

Rating: 6

Attachments :

QUE6\_DOC\_20180901\_103729.xls

Observation Text :

-Cash salaries paid for the employee joined more than 2 months back also (i.e. 9 staff Rs.0.65 Lacs.)

- 2: Whether the salary paid to employees as per bank communication and pay roll matches to confirm no payments are made to ghost employees? **NC**

Rating: 6

Attachments :

QUE8\_DOC\_20180901\_103440.xls

QUE8\_DOC\_20180901\_103448.xls

QUE8\_DOC\_20180901\_103454.xls

Observation Text :

-One of the Employee named Govindamma appeared twice in pay sheet and attendance sheet, Where as Salary is credited in single Bank A/c two times. - Salary Bank accounts are not opened for all the employees, and for few employee its credited in personnel SB accounts(multiple banks)

- 3: Whether unpaid salaries and wages are reconciled with ledger? **NC**

Rating: 7

Attachments :

QUE9\_DOC\_20180901\_103945.xlsx

Observation Text :

There is no reconciliation available for salaries payable and paid

- 4: Whether statutory deductions are made as per act? **NC**

Rating: 7

Attachments :

QUE10\_DOC\_20180901\_104045.xls

Observation Text :

-TDS is not deducted from Employees who are under tax bracket

- 5: Whether actual staff more than the budgeted staff? **NC**

Rating: 7

Attachments :

QUE11\_DOC\_20180901\_104631.xls

Observation Text :

- Man days are similar to Budgeted staff (Excluding bench staff -10, even though few are working for amazon) Payroll Actual for Jul-18 (As per P&L Rs.22.04 Lacs and MIS Rs.27.99 Lacs)

## Chronic

No chronic issues found

# Audit Questionnaire

## Section: HR Functions

### Subsection: Attendance & Leave

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QUE2\_IMG\_20180911\_132708.jpeg

QUE2\_IMG\_20180911\_132713.jpeg

QUE2\_IMG\_20180911\_132719.jpeg

Observation Text :

There is no uniformity maintained in the staff names in Pay sheet and registers and its not validated.

3: Whether the newly joined and exit employees list are accurately prepared and paid for only the worked days? **NC**

Rating: 6

Attachments :

QUE3\_DOC\_20180901\_103003.xls

Observation Text :

-Mr.Sai Kumar - Cashier as per register Joined on 13th July but salary not processed for the month as per pay sheet

4: Whether all the leaves taken during the year are properly reconciled for all employees with the carry forward, opening and closing credits? **NC**

Rating: 6

Attachments :

QUE4\_DOC\_20180901\_103112.xls

Observation Text :

Compensatory Off is given for employee even though not eligible

5: Whether all the compensatory off's are taken within the time frame specified? ☒

Not Applicable

**Section:** HR Functions

**Subsection:** Payroll

1: Whether all the salaries are paid through cheque or bank transfer? **NC**

Rating: 6

Attachments :

QUE6\_DOC\_20180901\_103729.xls

Observation Text :

-Cash salaries paid for the employee joined more than 2 months back also (i.e. 9 staff Rs.0.65 Lacs.)

2: If salary is paid through cash, proper acknowledgements are obtained from the employees and no cash payments are done exceeding Rs.10,000/-

Rating: 8

Attachments :

QUE7\_DOC\_20180901\_103307.pdf

Observation Text :

Its not signed by HR/Accounts with date of payment , Nil - cash payment above Rs.10,000/-

3: Whether the salary paid to employees as per bank communication and pay roll matches to confirm no payments are made to ghost employees? **NC**

Rating: 6

Attachments :

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QUE8\_DOC\_20180901\_103448.xls

QUE8\_DOC\_20180901\_103454.xls

Observation Text :

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QUE9\_DOC\_20180901\_103945.xlsx

Observation Text :

There is no reconciliation available for salaries payable and paid

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