

Audit Report for Audit ID - AU0096-3

Finance Department Audit Report

Audit Score

72/100

Details

Audit	AU0096
Scheduled Audit	AU0096-3
Location	Hyderabad
Hotel	Marigold Hotel
Department	Finance
Checklist	Finance Department Audit Report
Audit Type	Internal
Auditor	Rama Govinda Reddy
Start Date	18-06-2018
End Date	02-07-2018
Submitted Date	22-06-2018
Status	Completed
Assigned By	Administrator Account
Non-Compliance	33
Chronic Issues	0

Comparison

MARIGOLD HOTEL FINANCE DEPARTMENT AUDIT REPORT

FINANCE DEPARTMENT AUDIT REPORT		Feb 2018	Jun 2018	VARIANCE	% of Increase / Decrease (-/ +)
S.No	Sections	SCORE OBTAINED	SCORE OBTAINED		
1	Front office	69	68	-1	-1.45%
2	Food & Beverage	73	72	-1	-1.37%
3	Material Management	75	73	-2	-2.67%
4	Accounts	82	83	1	1.22%
5	Maintenance	70	70	0	0%
6	Contract Labour	65	55	-10	-15.38%
7	Security Department	80	80	0	0%
Audit Score		● 73	● 72	-1	-1.37%

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

Non-Compliance

Section: Front office

Subsection: Front Office

- 1: Photo id & Address proofs. **NC**
Rating: 6

- 2: Room sold more than 30% discount. **NC**
Rating: 7
Attachments :
QUE70_DOC_20180622_172653.xlsx
QUE70_DOC_20180622_172658.xlsx
QUE70_DOC_20180622_172706.xlsx

- 3: Allowances and approvals. **NC**
Rating: 7
Attachments :
QUE71_DOC_20180622_172723.xlsx

- 4: Reservation slips & Vouchers attached to the bills. **NC**
Rating: 6

- 5: No show rooms retention charged. **NC**
Rating: 5
Attachments :
QUE73_DOC_20180622_172744.xlsx

- 6: List of re-open last 3 months. **NC**
Rating: 6

- 7: Same company different tariff charged. **NC**
Rating: 7
Attachments :
QUE75_DOC_20180622_172806.xlsx

- 8: Other Front office bills. **NC**
Rating: 6

- 9: Day audit report. **NC**
Rating: 6
Attachments :
QUE77_DOC_20180622_172821.xlsx

Section: Food & Beverage

Subsection: Food and Beverage

- 1: Same items sold at different rates. **NC**
Rating: 6

Attachments :

QUE78_DOC_20180622_172841.xlsx

- 2: Banquet discounts more than 20% discount. **NC**

Rating: 7

Attachments :

QUE79_DOC_20180622_172855.xlsx

- 3: Recipe costing for all items. **NC**

Rating: 5

Attachments :

QUE81_DOC_20180622_172918.xlsx

QUE81_DOC_20180622_172920.xlsx

QUE81_DOC_20180622_172924.xlsx

- 4: Bills resettled (only cash to Credit card). **NC**

Rating: 7

Attachments :

QUE84_DOC_20180622_173416.xlsx

- 5: Kot's Modification. **NC**

Rating: 6

- 6: Other F&B / Banquet Bills. **NC**

Rating: 7

- 7: Liquor physical inventory. **NC**

Rating: 7

- 8: Few Banquet observation **NC**

Rating: 7

Attachments :

QUE89_DOC_20180622_173511.xlsx

Section: Material Management

Subsection: Materials Management

- 1: Material received, but GRN was not made. **NC**

Rating: 7

Attachments :

QUE92_DOC_20180622_173603.xlsx

- 2: 3 Quotations is not collecting for issuing of purchase orders **NC**

Rating: 7

- 3: While receiving the provisional items Expiry dates are not entered in IDS. **NC**

Rating: 6

- 4: Same Items purchased different rates. **NC**

Rating: 6

Attachments :

QUE98_DOC_20180622_173725.xlsx

- 5: Physical stock at Food Inventory variances. **NC**

Rating: 6

Attachments :

QUE99_DOC_20180622_173745.xlsx

- 6: Pending PO. **NC**

Rating: 7

Attachments :

QUE100_DOC_20180622_173814.xlsx

- 7: Vegetables are receiving as per specifications. **NC**

Rating: 7

- 8: Physical stock variances. **NC**

Rating: 7

Attachments :

QUE103_DOC_20180622_173834.xlsx

Section: Accounts

Subsection: Accounts

- 1: Bills matched properly in Sundry debtors. **NC**

Rating: 7

- 2: Creditors are payment are pending from long time. (Cheques not prepared). **NC**

Rating: 7

- 3: Others (Reconciliation of debtors and others) **NC**

Rating: 7

Section: Maintenance

Subsection: Maintenance

- 1: Physical inventory of ENGG. stores variances. **NC**

Rating: 7

Attachments :

QUE117_DOC_20180622_174056.xlsx

- 2: Non moving Engg. items in stores. **NC**

Rating: 7

Attachments :

QUE118_DOC_20180622_174104.xlsx

- 3: Engg. Stores -Daily entry of issues in PMS. **NC**

Rating: 7

Section: Contract Labour

Subsection: Contract Labour

1: Salary sheet discrepancy in payments. **NC**

Rating: 6

Attachments :

QUE121_DOC_20180622_174127.xlsx

2: Salaries paid on the basis attendance swipes. **NC**

Rating: 5

Chronic

No chronic issues found

Audit Questionnaire

Section: Front office

Subsection: Front Office

- 1: Revenue loss on early check-in & late check out's
Rating: 8
- 2: Plan sales not mentioned properly (Even in system was Not shown AP plan)
Rating: 8
- 3: Taxes Excess /short collected.
Rating: 9
- 4: Service tax not collection. ☒ Not Applicable
- 5: Photo id & Address proofs. **NC**
Rating: 6
- 6: Room sold more than 30% discount. **NC**
Rating: 7
Attachments :
QUE70_DOC_20180622_172653.xlsx
QUE70_DOC_20180622_172658.xlsx
QUE70_DOC_20180622_172706.xlsx
- 7: Allowances and approvals. **NC**
Rating: 7
Attachments :
QUE71_DOC_20180622_172723.xlsx
- 8: Reservation slips & Vouchers attached to the bills. **NC**
Rating: 6
- 9: No show rooms retention charged. **NC**
Rating: 5
Attachments :
QUE73_DOC_20180622_172744.xlsx
- 10: List of re-open last 3 months. **NC**
Rating: 6
- 11: Same company different tariff charged. **NC**
Rating: 7
Attachments :
QUE75_DOC_20180622_172806.xlsx
- 12: Other Front office bills. **NC**
Rating: 6

13: Day audit report. **NC**

Rating: 6

Attachments :

QUE77_DOC_20180622_172821.xlsx

Section: Food & Beverage

Subsection: Food and Beverage

1: Same items sold at different rates. **NC**

Rating: 6

Attachments :

QUE78_DOC_20180622_172841.xlsx

2: Banquet discounts more than 20% discount. **NC**

Rating: 7

Attachments :

QUE79_DOC_20180622_172855.xlsx

3: HCC/ENT Kot compliance.

Rating: 8

4: Recipe costing for all items. **NC**

Rating: 5

Attachments :

QUE81_DOC_20180622_172918.xlsx

QUE81_DOC_20180622_172920.xlsx

QUE81_DOC_20180622_172924.xlsx

5: Void bills.

Rating: 8

6: Menu variance between Menu card & IDS.

Rating: 9

Attachments :

QUE83_DOC_20180622_173308.xlsx

7: Bills resettled (only cash to Credit card). **NC**

Rating: 7

Attachments :

QUE84_DOC_20180622_173416.xlsx

8: Kot's Modification. **NC**

Rating: 6

9: Other F&B / Banquet Bills. **NC**

Rating: 7

10: Liquor physical inventory. **NC**

Rating: 7

11: Non moving Liquor items in stores.

Rating: 9

Attachments :

QUE88_DOC_20180622_173446.xlsx

12: Few Banquet observation **NC**

Rating: 7

Attachments :

QUE89_DOC_20180622_173511.xlsx

13: NC raised without individual authorization.

Rating: 8

Attachments :

QUE90_DOC_20180622_173527.xlsx

Section: Material Management

Subsection: Materials Management

1: Delay in receiving material from vendors which ordered through PO.

Rating: 8

Attachments :

QUE91_DOC_20180622_173551.xlsx

2: Material received, but GRN was not made. **NC**

Rating: 7

Attachments :

QUE92_DOC_20180622_173603.xlsx

3: 3 Quotations is not collecting for issuing of purchase orders **NC**

Rating: 7

4: GRN'S made in old date.

Rating: 8

Attachments :

QUE94_DOC_20180622_173622.xlsx

5: Non moving food items found in stores.

Rating: 8

Attachments :

QUE95_DOC_20180622_173639.xlsx

6: Non moving General items found in stores.

Rating: 8

Attachments :

QUE96_DOC_20180622_173656.xlsx

7: While receiving the provisional items Expiry dates are not entered in IDS. **NC**

Rating: 6

8: Same Items purchased different rates. **NC**

Rating: 6

Attachments :

QUE98_DOC_20180622_173725.xlsx

9: Physical stock at Food Inventory variances. **NC**

Rating: 6

Attachments :

QUE99_DOC_20180622_173745.xlsx

10: Pending PO. **NC**

Rating: 7

Attachments :

QUE100_DOC_20180622_173814.xlsx

11: Vegetables are receiving as per specifications. **NC**

Rating: 7

12: ODD hours Material receipts and approvals.

Rating: 8

13: Physical stock variances. **NC**

Rating: 7

Attachments :

QUE103_DOC_20180622_173834.xlsx

14: Non moving Soft drinks items in stores.

Rating: 9

Attachments :

QUE104_DOC_20180622_173845.xlsx

Section: Accounts

Subsection: Accounts

1: Trail balance Sundry Creditors and Aging summary ledger tallying.

Rating: 10

2: Sundry Creditors bills match.

Rating: 8

Attachments :

QUE106_DOC_20180622_173903.xlsx

3: Sundry Creditors showing the Debit Balances.

Rating: 8

Attachments :

QUE107_DOC_20180622_173923.xlsx

4: Guest ledger balance between ledger to Night audit report.

Rating: 8

5: Credit given to Individuals.

Rating: 8

- 6: Bills matched properly in Sundry debtors. **NC**

Rating: 7

- 7: Contract Expired / Licenses.

Rating: 9

- 8: Banquet advances showing the debit balances.

Rating: 9

- 9: Staff Loan recovery.

Rating: 9

Attachments :

QUE113_DOC_20180622_174008.xlsx

- 10: Creditors are payment are pending from long time. (Cheques not prepared). **NC**

Rating: 7

- 11: Cheques prepared not issued to vendors.

Rating: 9

- 12: Others (Reconciliation of debtors and others) **NC**

Rating: 7

Section: Maintenance

Subsection: Maintenance

- 1: Physical inventory of ENGG. stores variances. **NC**

Rating: 7

Attachments :

QUE117_DOC_20180622_174056.xlsx

- 2: Non moving Engg. items in stores. **NC**

Rating: 7

Attachments :

QUE118_DOC_20180622_174104.xlsx

- 3: Engg. Stores -Daily entry of issues in PMS. **NC**

Rating: 7

- 4: Others ☒ Not Applicable

Section: Contract Labour

Subsection: Contract Labour

- 1: Salary sheet discrepancy in payments. **NC**

Rating: 6

Attachments :

QUE121_DOC_20180622_174127.xlsx

2: Salaries paid on the basis attendance swipes. **NC**

Rating: 5

3: Others ☒ Not Applicable

Section: Security Department

Subsection: Security

1: RGP Material tracking.

Rating: 8

Attachments :

QUE124_DOC_20180622_174144.xlsx

2: RGP pending list as per DOA.

Rating: 8

Attachments :

QUE125_DOC_20180622_174151.xlsx

3: NRGP as per DOA.

Rating: 8

Attachments :

QUE126_DOC_20180622_174200.xlsx

4: Sims software functioning.

Rating: 8

5: CC camera's working.

Rating: 8