

# Audit Report for Audit ID - AU00115-3

## VA-Front Office - Billing Accuracy

Audit Score



77/100

### Details

Audit	AU00115
Scheduled Audit	AU00115-3
Location	Hyderabad
Hotel	AVASA Hotel
Department	Front Office Dept
Checklist	VA-Front Office - Billing Accuracy
Audit Type	External
Auditor	Saritha C
Start Date	09-05-2019
End Date	14-05-2019
Submitted Date	14-05-2019
Status	Completed
Assigned By	Administrator Account
Non-Compliance	2
Chronic Issues	1

## Comparison

### AVASA HOTEL VA-FRONT OFFICE - BILLING ACCURACY

VA-FRONT OFFICE - BILLING ACCURACY		Jan 2019	May 2019	VARIANCE	% of Increase / Decrease (-/+)
S.No	Sections	SCORE OBTAINED	SCORE OBTAINED		
1	Billing Accuracy	76	77	1	1.32%
Audit Score		 76	 77	1	1.32%

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

## Non-Compliance

**Section:** Billing Accuracy

**Subsection:** Billing Process

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

Rating: 0

Attachments :

QUE38\_DOC\_20190514\_135722.xlsx

Observation Text :

Reasons were not updated on cancel bills, amounting to Rs.52.75 lakhs. ( Sample Size : Mar '19) Response:- SYSTEM ERROR THE 2ND COPY OF THE BILLS WERE NOT GENERATED (Print issue post update) HENCE THE BILLS WERE PRINTED AGAIN

2: Is Retention charges posted under Tariff head ? **NC**

Rating: 7

Attachments :

QUE44\_DOC\_20190514\_140013.xlsx

Observation Text :

It was observed that RETENTION posted under Tariff CODE/ACCOUNT. Response:- Not provided.

## Chronic

**Section:** Billing Accuracy

**Subsection:** Billing Process

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

Rating: 0

Attachments :

QUE38\_DOC\_20190514\_135722.xlsx

Observation Text :

Reasons were not updated on cancel bills, amounting to Rs.52.75 lakhs. (

Sample Size : Mar '19) Response:- SYSTEM ERROR THE 2ND COPY OF THE  
BILLS WERE NOT GENERATED (Print issue post update) HENCE THE BILLS  
WERE PRINTED AGAIN

# 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 : Jan'19-Mar'19-3days each month)

- 2: Whether settlement details updated in GRC?

Rating: 8

Attachments :

QUE32\_DOC\_20190514\_135320.xlsx

Observation Text :

GRC not attached with room bills in 9instances. ( Sample Size : Jan'19-Mar'19-3days each month) Response:- Bills part settled Audit Rejoinder: No such details mentioned on these bills

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

Rating: 8

Attachments :

QUE33\_DOC\_20190514\_135342.xlsx

Observation Text :

In 13 instances, ID proof not collected from the guest. ( Sample Size : Jan'19-Mar'19-3days each month) Response:- Provided in Annexure.

- 4: Guest signature taken on GRC?

Rating: 8

Observation Text :

Satisfactory ( Sample Size : Jan'19-Mar'19-3days each month)

- 5: Guest photograph

Rating: 8

Attachments :

QUE35\_DOC\_20190514\_135426.xlsx

Observation Text :

In 21 instances, guest photos were not taken at the time of check in. ( Sample Size : Jan'19-Mar'19-3days each month) Response:- Provided in Annexure.

- 6: Delay in online submission of C-Forms.

Rating: 8

Observation Text :

satisfactory

- 7: Whether the Passport, VISA & Nationality details of the foreigners updated properly in

IDS

Rating: 8

Observation Text :

Satisfactory

**Section:** Billing Accuracy**Subsection:** Billing Process1: Are cancelled bills documented with reasons and approvals? **NC**

Rating: 0

Attachments :

QUE38\_DOC\_20190514\_135722.xlsx

Observation Text :

Reasons were not updated on cancel bills, amounting to Rs.52.75 lakhs. ( Sample Size : Mar '19) Response:- SYSTEM ERROR THE 2ND COPY OF THE BILLS WERE NOT GENERATED (Print issue post update) HENCE THE BILLS WERE PRINTED AGAIN

2: Are all complimentary bills approved?

Rating: 8

Observation Text :

Satisfactory ( Sample Size : Jan'19-Mar'19-3days each month)

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

Rating: 8

Observation Text :

Satisfactory ( Sample Size : Jan'19-Mar'19-3days each month)

4: Are Extra beds charged?

Rating: 8

Observation Text :

Satisfactory ( Sample Size : Jan'19-Mar'19-3days each month)

5: Are room upgradations approved?

Rating: 8

Observation Text :

Satisfactory ( Sample Size : Jan'19-Mar'19-3days each month)

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

Rating: 8

Attachments :

QUE43\_DOC\_20190514\_135953.xlsx

Observation Text :

In 3instances TAX was either excess or short charged on retention amount leading to gross impact of Rs.1,639.35. Response:- Not Provided.

7: Is Retention charges posted under Tariff head ? **NC**

Rating: 7

Attachments :

QUE44\_DOC\_20190514\_140013.xlsx

Observation Text :

It was observed that RETENTION posted under Tariff CODE/ACCOUNT. Response:-  
Not provided.

**Section: Billing Accuracy**

**Subsection: Cashiering**

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

Rating: 8

Observation Text :

Satisfactory ( Sample Size : Jan'19-Mar'19-3days each month)

- 2: Are approvals available for waivers?

Rating: 8

Observation Text :

Satisfactory ( Sample Size : Jan'19-Mar'19-3days each month)

- 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 : Jan'19-Mar'19-3days each month)

- 6: Whether advance collected for walk-in guests?

Rating: 8

Observation Text :

Satisfactory ( Sample Size : Jan'19-Mar'19-3days each month)

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

Rating: 8

Observation Text :

Satisfactory ( Sample Size : Jan'19-Mar'19-3days each month)

- 8: Are they generated receipts serially numbered?

Rating: 8

Observation Text :

Satisfactory ( Sample Size : Jan'19-Mar'19-3days each month)

9: Are there any Manual postings done?

Rating: 8

Observation Text :

No such instances

10: Are allowances properly authorized?

Rating: 8

Observation Text :

Satisfactory ( Sample Size : Jan'19-Mar'19)

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

Rating: 8

Observation Text :

Satisfactory ( Sample Size : Jan'19-Mar'19)

12: Are taxes reversed while passing allowances?

Rating: 8

Observation Text :

Satisfactory ( Sample Size : Jan'19-Mar'19)

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 08-Apr-19 and excess variance amounting to Rs.18/- was found.

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

Rating: 8

Observation Text :

Satisfactory ( Sample Size : Jan'19-Mar'19-3days each month)

15: Taxes were charged properly

Rating: 8

Attachments :

QUE59\_DOC\_20190514\_135801.xlsx

Observation Text :

In 3 instances TAX on extra bed was excess charged Rs.1,106/-. (Feb'19-Mar'19)

Response:- Provided in Annexure.

### **Section:** Billing Accuracy

#### **Subsection:** Check-Out Procedures

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

Rating: 8

Observation Text :



Satisfactory ( Sample Size : Jan'19-Mar'19-3days each month)

2: Are approvals available for waivers?

Rating: 8

Observation Text :

Satisfactory ( Sample Size : Jan'19-Mar'19-3days each month)

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

Rating: 8

Observation Text :

Satisfactory ( Sample Size : Jan'19-Mar'19-3days each month)

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

Rating: 8

Observation Text :

Satisfactory ( Sample Size : Jan'19-Mar'19-3days each month)

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

Rating: 8

Observation Text :

Satisfactory ( Sample Size : Jan'19-Mar'19-3days each month)

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

Rating: 8

Observation Text :

Satisfactory ( Sample Size : Jan'19-Mar'19-3days each month)