

# Audit Report for Audit ID - AU00110-1

## VA-Purchase Commercial & Accounting

Audit Score

83/100

### Details

|                 |                                     |
|-----------------|-------------------------------------|
| Audit           | AU00110                             |
| Scheduled Audit | AU00110-1                           |
| Location        | Hyderabad                           |
| Hotel           | Marigold Hotel                      |
| Department      | VA-Purchase                         |
| Checklist       | VA-Purchase Commercial & Accounting |
| Audit Type      | External                            |
| Auditor         | Saritha C                           |
| Start Date      | 18-04-2018                          |
| End Date        | 24-04-2018                          |
| Submitted Date  | 24-04-2018                          |
| Status          | Completed                           |
| Assigned By     | Administrator Account               |
| Non-Compliance  | 4                                   |
| Chronic Issues  | 0                                   |

## Comparison

| MARIGOLD HOTEL<br>VA-PURCHASE COMMERCIAL & ACCOUNTING |                         |                |          |                                 |
|---|-------------------------|----------------|----------|---------------------------------|
| VA-PURCHASE COMMERCIAL & ACCOUNTING                   |                         | Apr 2018       | VARIANCE | % of Increase / Decrease (-/ +) |
| S.No  | Sections                | SCORE OBTAINED |          |                                 |
| 1   | Commercial & Accounting | ● 83           | -        | -                               |
| Audit Score   |                         | ● 83           | -        | -                               |

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

# Audit Questionnaire

## Section: Commercial & Accounting

### Subsection: Purchase Requisitions

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

Rating: 8

Attachments :

Book17\_20180424\_152536.xls

Observation Text :

Few of PRs were not authorised for a maximum of 44 days were observed.

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

Rating: 10

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

Rating: 9

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

Rating: 6

Attachments :

Book18\_20180424\_152851.xlsx

Observation Text :

Delay of 10 to 56 days observed in converting PRs to POs, in 41 instances.

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

Rating: 6

Attachments :

Book19\_20180424\_152924.xls

Observation Text :

In 101 instances, purchase requisitions were pending to be closed for a maximum of 63 days ( more that 10 days considered).

## 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: 10

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

Rating: 8

Attachments :

Book20\_20180424\_153040.xls

Observation Text :

In 9 instances, POs were not authorised.

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: 10

4: Any delay in approving the Pos?

Rating: 8

Attachments :

Book21\_20180424\_153223.xls

Observation Text :

Observed that delay in authorising the POs.

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

Rating: 7

Attachments :

Book22\_20180424\_153256.xls

Observation Text :

Delay of 4 to 28 days in raising POs from the date of material received, in 15 instances.

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

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

Rating: 7

Attachments :

Book23\_20180424\_153407.xls

Observation Text :

Delay in raising GRN against the inward of material, in 19 instances.

8: Any difference in stock as per GRN and Bill

Rating: 9

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

Rating: 9