

# Audit Report for Audit ID - AU00113-1

## VA-Purchase Commercial & Accounting

Audit Score

84/100

### Details

Audit	AU00113
Scheduled Audit	AU00113-1
Location	Hyderabad
Hotel	AVASA Hotel
Department	V-Purchase
Checklist	VA-Purchase Commercial & Accounting
Audit Type	External
Auditor	Saritha C
Start Date	18-04-2018
End Date	24-04-2018
Submitted Date	22-04-2018
Status	Completed
Assigned By	Administrator Account
Non-Compliance	2
Chronic Issues	0

## Comparison

<b>AVASA HOTEL</b> <b>VA-PURCHASE COMMERCIAL &amp; ACCOUNTING</b>				
VA-PURCHASE COMMERCIAL & ACCOUNTING		Apr 2018	VARIANCE	% of Increase / Decrease (-/ +)
S.No	Sections	SCORE OBTAINED		
1	Commercial & Accounting	84	-	-
Audit Score		● 84	-	-

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

## Non-Compliance

**Section:** Commercial & Accounting

**Subsection:** Purchase Requisitions

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

Rating: 6

Attachments :

Book10\_20180421\_194314.xls

Observation Text :

Delay of 10 to 50 days observed in converting PRs to POs, in 36 instances.

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

Rating: 6

Attachments :

Book11\_20180421\_194518.xls

Observation Text :

In 90 instances, Purchase Requisitions were pending to be closed for a maximum of 60 days ( more than 10 days considered).

## 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

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

Rating: 9

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 :

Book10\_20180421\_194314.xls

Observation Text :

Delay of 10 to 50 days observed in converting PRs to POs, in 36 instances.

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

Rating: 6

Attachments :

Book11\_20180421\_194518.xls

Observation Text :

In 90 instances, Purchase Requisitions were pending to be closed for a maximum of 60 days ( more than 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: 9

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

Rating: 9

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

4: Any delay in approving the Pos?

Rating: 8

Attachments :

Book12\_20180421\_201342.xls

Observation Text :

Observed that delay of 5 days in approving POs , in 4 instances.

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

Rating: 9

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

Rating: 8

Attachments :

Book13\_20180421\_201538.xls

Observation Text :

Delay of 8 days in raising GRN, in 4 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