

Audit Report for Audit ID - AU00109-2

VA-F&B Controls - Billing Accuracy

Audit Score



73/100

Details

Audit	AU00109
Scheduled Audit	AU00109-2
Location	Hyderabad
Hotel	Marigold Hotel
Department	F&B Controls
Checklist	VA-F&B Controls - Billing Accuracy
Audit Type	External
Auditor	Saritha C
Start Date	24-11-2018
End Date	30-11-2018
Submitted Date	30-11-2018
Status	Completed
Assigned By	Administrator Account
Non-Compliance	6
Chronic Issues	2

Comparison

MARIGOLD HOTEL VA-F&B CONTROLS - BILLING ACCURACY

VA-F&B CONTROLS - BILLING ACCURACY		Apr 2018	Nov 2018	VARIANCE	% of Increase / Decrease (-/+)
S.No	Sections	SCORE OBTAINED	SCORE OBTAINED		
1	F n B Controls	78	73	-5	-6.41%
Audit Score		 78	 73	-5	-6.41%

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

Non-Compliance

Section: F n B Controls

Subsection: Menu Master

- 1: Are there any open item billing done? **NC**

Rating: 7

Attachments :

Book1EXCESSANDSHORTCHARGEDDURINGOPENITEMBILLINGATINROOM DINING_20181129_214339.xls

Observation Text :

Excess of Rs.2750/- and short of Rs.796/- was observed during open item billing, in 34 instances. (Sample Size: Jul '18 to Sept '18 - 100%)

- 2: If yes, whether the same is documented with approval? **NC**

Rating: 0

Observation Text :

No document was maintained.

Section: F n B Controls

Subsection: Bills Processing & Settlement

- 1: Are there any time gap between bill open time and close time? **NC**

Rating: 7

Attachments :

Book2DELAYINSETTLINGBILLFROMRAISINGTHEBILL_20181129_214552.xls

Observation Text :

In 7 instances, 8 hours time gap between bill open time and close time. (Sample Size: Jul '18 to Sept '18 - 40%)

Section: F n B Controls

Subsection: Bar Inventory

- 1: Whether liquor tallied with book balance and physical balance at all outlets? **NC**

Rating: 7

Attachments :

Book4PHYSICALVERIFICATIONOFLIQUORWASCARRIEDOUTATMYSTIQUE LOUNGEASON24-OCT-18@12_20181129_215403.xls

Observation Text :

Net Excess Variance of Rs.17,664/- were observed during physical verification of liquor at Mystique as on 24-Oct-18.

- 2: Any Liquor was served to guest beyond the permitted time as per license **NC**

Rating: 7

Attachments :

Book5LIQUORSERVEDAFTERPERMITTEDTIME_20181129_215448.xls

Observation Text :

In 57 instances, liquor was served beyond the time (after 11:30 PM). (Sample Size: Jul '18 to Sept '18)

Section: F n B Controls

Subsection: KOT

1: Bill closed with in 5 mins of punching KOT ? **NC**

Rating: 7

Attachments :

Book6KOTPUNCHINGANDSETTLEMENTDONEWITHIN5MINS_20181129_21
5533.xls

Observation Text :

On random verification of bills, observed that bills were closed within 5 mins of punching KOT. (Sample Size: Aug '18)

Chronic

Section: F n B Controls

Subsection: Menu Master

1: If yes, whether the same is documented with approval? **NC**

Rating: 0

Observation Text :

No document was maintained.

Section: F n B Controls

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1: Any Liquor was served to guest beyond the permitted time as per license **NC**

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Audit Questionnaire

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Subsection: Menu Master

- 1: Are there any open item billing done? **NC**

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Observation Text :

Excess of Rs.2750/- and short of Rs.796/- was observed during open item billing, in 34 instances. (Sample Size: Jul '18 to Sept '18 - 100%)

- 2: If yes, whether the same is documented with approval? **NC**

Rating: 0

Observation Text :

No document was maintained.

Section: F n B Controls

Subsection: Bills Processing & Settlement

- 1: Are all the F&B bills that are to be charged to the room signed by the guest to avoid disputes later?

Rating: 8

Observation Text :

Satisfactory (Sample Size: Jul '18 to Sept '18 - 40%)

- 2: Are there any time gap between bill open time and close time? **NC**

Rating: 7

Attachments :

Book2DELAYINSETTLINGBILLFROMRAISINGTHEBILL_20181129_214552.xls

Observation Text :

In 7 instances, 8 hours time gap between bill open time and close time. (Sample Size: Jul '18 to Sept '18 - 40%)

- 3: For FHRAI discounts, whether impression of the membership cards taken in the bills?

Rating: 8

Observation Text :

Satisfactory (Sample Size: Jul '18 to Sept '18 (250/624 Bills)

- 4: Is there any change in mode of settlement from cash to card and vice-versa and whether the same is reversed and tallied?

Rating: 8

Attachments :

Book3BILLSWEREFIRSTSETTLEDINCASHANDWERELATERRESETTLEDIN

CREDITCARDMODE_20181129_214707.xls

Observation Text :

In 8 instances, mode of settlement done in cash and further settled in credit card, amounting to Rs.23,780/-. (Sample Size: Jul '18 to Sept '18 (37/370 Bills)

5: Time of settling of bill precedes the KOT punching time in IDS ?

Rating: 8

Observation Text :

Satisfactory

6: Discount bills authenticated by the concerned on the bill ?

Rating: 8

Observation Text :

Satisfactory (Sample Size: Jul '18 to Sept '18 (250/624 Bills)

Section: F n B Controls

Subsection: Cashiering

1: Are allowances properly authorized and documented with reasons?

Rating: 9

2: Whether chef signature taken on the bills that were cancelled for food complaints?

Rating: 8

Observation Text :

Satisfactory (Sample Size: Jul '18 to Sept '18 (85/264 Bills)

3: Are NC bills authorised.

Rating: 8

Observation Text :

Satisfactory (Sample Size: Jul '18 to Sept '18 (435/3184 Bills)

4: Are Void bills authorised.

Rating: 8

Observation Text :

Satisfactory (Sample Size: Jul '18 to Sept '18 (85/264 Bills)

5: Whether IDS cash balance and physical cash tallied at all outlets?

Rating: 9

Observation Text :

Physical verification of cash was carried out at In Room Dining & Safron Soul as on 24-Oct-18 @ 12:25 PM and excess and short variance of Rs.4/- and Rs.7/- was found. (Sample: As on 24-Oct-18)

Section: F n B Controls

Subsection: Bar Inventory

1: Whether liquor tallied with book balance and physical balance at all outlets? **NC**

Rating: 7

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