

# Audit Report for Audit ID - AU0096-2

## Finance Department Audit Report

Audit Score

73/100

### Details

Audit	AU0096
Scheduled Audit	AU0096-2
Location	Hyderabad
Hotel	Marigold Hotel
Department	Finance
Checklist	Finance Department Audit Report
Audit Type	Internal
Auditor	Rama Govinda Reddy
Start Date	15-02-2018
End Date	10-03-2018
Submitted Date	06-03-2018
Status	Completed
Assigned By	Administrator Account
Non-Compliance	30
Chronic Issues	0

## Comparison

### MARIGOLD HOTEL FINANCE DEPARTMENT AUDIT REPORT

FINANCE DEPARTMENT AUDIT REPORT		Nov 2017	Feb 2018	VARIANCE	% of Increase / Decrease (-/ +)
S.No	Sections	SCORE OBTAINED	SCORE OBTAINED		
1	Front office	67	69	2	2.99%
2	Food & Beverage	72	73	1	1.39%
3	Material Management	73	75	2	2.74%
4	Accounts	80	82	2	2.5%
5	Maintenance	70	70	0	0%
6	Contract Labour	65	65	0	0%
7	Security Department	80	80	0	0%
Audit Score		● 72	● 73	1	1.39%

	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
- 3: Reservation slips & Vouchers attached to the bills. **NC**  
Rating: 6
- 4: No show rooms retention charged. **NC**  
Rating: 5
- 5: List of re-open last 3 months. **NC**  
Rating: 6
- 6: Other Front office bills. **NC**  
Rating: 6
- 7: Day audit report. **NC**  
Rating: 6

**Section:** Food & Beverage**Subsection:** Food and Beverage

- 1: Same items sold at different rates. **NC**  
Rating: 6
- 2: Banquet discounts more than 20% discount. **NC**  
Rating: 7
- 3: Recipe costing for all items. **NC**  
Rating: 5
- 4: Bills resettled (only cash to Credit card). **NC**  
Rating: 7
- 5: Kot's Modification. **NC**  
Rating: 7
- 6: Other F&B / Banquet Bills. **NC**  
Rating: 7
- 7: Liquor physical inventory. **NC**  
Rating: 7

- 8: Few Banquet observation **NC**  
Rating: 7

**Section:** Material Management

**Subsection:** Materials Management

- 1: Material received, but GRN was not made. **NC**  
Rating: 7
- 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
- 5: Pending PO. **NC**  
Rating: 7
- 6: Vegetables are receiving as per specifications. **NC**  
Rating: 7
- 7: Physical stock variances. **NC**  
Rating: 7

**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
- 2: Non moving Engg. items in stores. **NC**  
Rating: 7
- 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: 7
- 2: Salaries paid on the basis attendance swipes. **NC**  
Rating: 6

## 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
- 7: Allowances and approvals.  
Rating: 8
- 8: Reservation slips & Vouchers attached to the bills. **NC**  
Rating: 6
- 9: No show rooms retention charged. **NC**  
Rating: 5
- 10: List of re-open last 3 months. **NC**  
Rating: 6
- 11: Same company different tariff charged.  
Rating: 8
- 12: Other Front office bills. **NC**  
Rating: 6
- 13: Day audit report. **NC**  
Rating: 6

**Section:** Food & Beverage**Subsection:** Food and Beverage

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

- 2: Banquet discounts more than 20% discount. **NC**  
Rating: 7
- 3: HCC/ENT Kot compliance.  
Rating: 8
- 4: Recipe costing for all items. **NC**  
Rating: 5
- 5: Void bills.  
Rating: 8
- 6: Menu variance between Menu card & IDS.  
Rating: 9
- 7: Bills resettled (only cash to Credit card). **NC**  
Rating: 7
- 8: Kot's Modification. **NC**  
Rating: 7
- 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
- 12: Few Banquet observation **NC**  
Rating: 7
- 13: NC raised without individual authorization.  
Rating: 8

**Section:** Material Management

**Subsection:** Materials Management

- 1: Delay in receiving material from vendors which ordered through PO.  
Rating: 8
- 2: Material received, but GRN was not made. **NC**  
Rating: 7
- 3: 3 Quotations is not collecting for issuing of purchase orders **NC**  
Rating: 7
- 4: GRN'S made in old date.  
Rating: 9



- 5: Non moving food items found in stores.  
Rating: 8
- 6: Non moving General items found in stores.  
Rating: 8
- 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
- 9: Physical stock at Food Inventory variances.  
Rating: 8
- 10: Pending PO. **NC**  
Rating: 7
- 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
- 14: Non moving Soft drinks items in stores.  
Rating: 9

**Section:** Accounts**Subsection:** Accounts

- 1: Trail balance Sundry Creditors and Aging summary ledger tallying.  
Rating: 10
- 2: Sundry Creditors bills match.  
Rating: 8
- 3: Sundry Creditors showing the Debit Balances.  
Rating: 8
- 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: 8

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

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

Rating: 7

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: 7

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

Rating: 6

3: Others ☒ Not Applicable

**Section:** Security Department

**Subsection:** Security

1: RGP Material tracking.

Rating: 8

2: RGP pending list as per DOA.

Rating: 8

3: NRGP as per DOA.

Rating: 8

4: Sims software functioning.

Rating: 8

5: CC camera's working.

Rating: 8