

# Audit Report for Audit ID - AU0070-2

## Finance Department Audit Report

Audit Score

75/100

### Details

Audit	AU0070
Scheduled Audit	AU0070-2
Location	Chennai
Hotel	GreenPark Hotel- GPC
Department	Finance
Checklist	Finance Department Audit Report
Audit Type	Internal
Auditor	Rama Govinda Reddy
Start Date	28-01-2018
End Date	20-02-2018
Submitted Date	17-02-2018
Status	Completed
Assigned By	Administrator Account
Non-Compliance	30
Chronic Issues	23

## Comparison

### GREENPARK HOTEL- GPC FINANCE DEPARTMENT AUDIT REPORT

FINANCE DEPARTMENT AUDIT REPORT		Oct 2017	Jan 2018	VARIANCE	% of Increase / Decrease (-/ +)
S.No	Sections	SCORE OBTAINED	SCORE OBTAINED		
1	Front office	75	72	-3	-4%
2	Food & Beverage	74	77	3	4.05%
3	Material Management	78	76	-2	-2.56%
4	Accounts	79	77	-2	-2.53%
5	Maintenance	70	68	-2	-2.86%
6	Contract Labour	70	73	3	4.29%
7	Security Department	82	84	2	2.44%
Audit Score		● 75	● 75	0	0%

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

# Non-Compliance

## Section: Front office

### Subsection: Front Office

- 1: Revenue loss on early check-in & late check out's **NC**

Rating: 7

Observation Text :

.

- 2: Taxes Excess /short collected. **NC**

Rating: 7

- 3: Photo id & Address proofs. **NC**

Rating: 7

- 4: Allowances and approvals. **NC**

Rating: 7

- 5: Reservation slips & Vouchers attached to the bills. **NC**

Rating: 7

- 6: No show rooms retention charged. **NC**

Rating: 6

- 7: Other Front office bills. **NC**

Rating: 6

- 8: Day audit report. **NC**

Rating: 5

## Section: Food & Beverage

### Subsection: Food and Beverage

- 1: Banquet discounts more than 20% discount. **NC**

Rating: 7

- 2: HCC/ENT Kot compliance. **NC**

Rating: 7

- 3: Recipe costing for all items. **NC**

Rating: 5

- 4: Kot's Modification. **NC**

Rating: 7

- 5: Other F&B / Banquet Bills. **NC**

Rating: 6

- 6: Non moving Liquor items in stores. **NC**

Rating: 7

**Section:** Material Management

**Subsection:** Materials Management

- 1: Delay in receiving material from vendors which ordered through PO. **NC**

Rating: 7

- 2: Material received, but GRN was not made. **NC**

Rating: 6

- 3: 3 Quotations is not collecting for issuing of purchase orders **NC**

Rating: 7

- 4: While receiving the provisional items Expiry dates are not entered in IDS. **NC**

Rating: 6

- 5: Same Items purchased different rates. **NC**

Rating: 7

- 6: Pending PO. **NC**

Rating: 7

- 7: Vegetables are receiving as per specifications. **NC**

Rating: 7

**Section:** Accounts

**Subsection:** Accounts

- 1: Trail balance Sundry Creditors and Aging summary ledger tallying. **NC**

Rating: 7

- 2: Guest ledger balance between ledger to Night audit report. **NC**

Rating: 7

- 3: Credit given to Individuals. **NC**

Rating: 7

- 4: Others (Reconciliation of debtors and others) **NC**

Rating: 5

**Section:** Maintenance

**Subsection:** Maintenance

- 1: Physical inventory of ENGG. stores variances. **NC**

Rating: 7

- 2: Engg. Stores -Daily entry of issues in PMS. **NC**

Rating: 6

3: Others **NC**

Rating: 6

**Section:** Contract Labour

**Subsection:** Contract Labour

1: Salary sheet discrepancy in payments. **NC**

Rating: 7

2: Others **NC**

Rating: 7

# Chronic

## Section: Front office

### Subsection: Front Office

- 1: Revenue loss on early check-in & late check out's **NC**  
Rating: 7

Observation Text :

.

- 2: Taxes Excess /short collected. **NC**  
Rating: 7
- 3: Photo id & Address proofs. **NC**  
Rating: 7
- 4: Allowances and approvals. **NC**  
Rating: 7
- 5: Reservation slips & Vouchers attached to the bills. **NC**  
Rating: 7
- 6: Other Front office bills. **NC**  
Rating: 6
- 7: Day audit report. **NC**  
Rating: 5

## Section: Food & Beverage

### Subsection: Food and Beverage

- 1: Banquet discounts more than 20% discount. **NC**  
Rating: 7
- 2: HCC/ENT Kot compliance. **NC**  
Rating: 7
- 3: Recipe costing for all items. **NC**  
Rating: 5
- 4: Kot's Modification. **NC**  
Rating: 7
- 5: Other F&B / Banquet Bills. **NC**  
Rating: 6
- 6: Non moving Liquor items in stores. **NC**  
Rating: 7

**Section: Material Management****Subsection: Materials Management**

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

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

- 1: Credit given to Individuals. **NC**  
Rating: 7

**Section: Maintenance****Subsection: Maintenance**

- 1: Physical inventory of ENGG. stores variances. **NC**  
Rating: 7
- 2: Engg. Stores -Daily entry of issues in PMS. **NC**  
Rating: 6

**Section: Contract Labour****Subsection: Contract Labour**

- 1: Salary sheet discrepancy in payments. **NC**  
Rating: 7

# Audit Questionnaire

## Section: Front office

### Subsection: Front Office

- 1: Revenue loss on early check-in & late check out's **NC**

Rating: 7

Observation Text :

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- 2: Plan sales not mentioned properly (Even in system was Not shown AP plan)

Rating: 8

- 3: Taxes Excess /short collected. **NC**

Rating: 7

- 4: Service tax not collection.

Rating: 9

- 5: Photo id & Address proofs. **NC**

Rating: 7

- 6: Room sold more than 30% discount.

Rating: 8

- 7: Allowances and approvals. **NC**

Rating: 7

- 8: Reservation slips & Vouchers attached to the bills. **NC**

Rating: 7

- 9: No show rooms retention charged. **NC**

Rating: 6

- 10: List of re-open last 3 months.

Rating: 9

- 11: Same company different tariff charged.

Rating: 8

- 12: Other Front office bills. **NC**

Rating: 6

- 13: Day audit report. **NC**

Rating: 5

## Section: Food & Beverage

### Subsection: Food and Beverage



- 1: Same items sold at different rates.  
Rating: 8
- 2: Banquet discounts more than 20% discount. **NC**  
Rating: 7
- 3: HCC/ENT Kot compliance. **NC**  
Rating: 7
- 4: Recipe costing for all items. **NC**  
Rating: 5
- 5: Void bills.  
Rating: 9
- 6: Menu variance between Menu card & IDS.  
Rating: 10
- 7: Bills resettled (only cash to Credit card).  
Rating: 8
- 8: Kot's Modification. **NC**  
Rating: 7
- 9: Other F&B / Banquet Bills. **NC**  
Rating: 6
- 10: Liquor physical inventory.  
Rating: 9
- 11: Non moving Liquor items in stores. **NC**  
Rating: 7
- 12: Few Banquet observation  
Rating: 8
- 13: NC raised without individual authorization.  
Rating: 9

**Section:** Material Management**Subsection:** Materials Management

- 1: Delay in receiving material from vendors which ordered through PO. **NC**  
Rating: 7
- 2: Material received, but GRN was not made. **NC**  
Rating: 6
- 3: 3 Quotations is not collecting for issuing of purchase orders **NC**  
Rating: 7

- 4: GRN'S made in old date.  
Rating: 8
- 5: Non moving food items found in stores.  
Rating: 9
- 6: Non moving General items found in stores.  
Rating: 9
- 7: While receiving the provisional items Expiry dates are not entered in IDS. **NC**  
Rating: 6
- 8: Same Items purchased different rates. **NC**  
Rating: 7
- 9: Physical stock at Food Inventory variances.  
Rating: 9
- 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.  
Rating: 9
- 14: Non moving Soft drinks items in stores.  
Rating: 8

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

- 1: Trail balance Sundry Creditors and Aging summary ledger tallying. **NC**  
Rating: 7
- 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. **NC**  
Rating: 7
- 5: Credit given to Individuals. **NC**  
Rating: 7

- 6: Bills matched properly in Sundry debtors.  
Rating: 8
- 7: Contract Expired / Licenses.  
Rating: 8
- 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).  
Rating: 8
- 11: Cheques prepared not issued to vendors.  
Rating: 9
- 12: Others (Reconciliation of debtors and others) **NC**  
Rating: 5

**Section: Maintenance****Subsection: Maintenance**

- 1: Physical inventory of ENGG. stores variances. **NC**  
Rating: 7
- 2: Non moving Engg. items in stores.  
Rating: 8
- 3: Engg. Stores -Daily entry of issues in PMS. **NC**  
Rating: 6
- 4: Others **NC**  
Rating: 6

**Section: Contract Labour****Subsection: Contract Labour**

- 1: Salary sheet discrepancy in payments. **NC**  
Rating: 7
- 2: Salaries paid on the basis attendance swipes.  
Rating: 8
- 3: Others **NC**  
Rating: 7

**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: 9
- 5: CC camera's working.  
Rating: 9