

# 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	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	24-04-2018
Status	Completed
Assigned By	Administrator Account
Non-Compliance	4
Chronic Issues	0

## Comparison

MARIGOLD HOTEL 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

## 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 :

Book18\_20180424\_152851.xlsx

Observation Text :

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

2: 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: 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.

2: 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.

## 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: 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