

Audit Report for Audit ID - AU00111-3

VA-Banquets - Billing Accuracy

Audit Score



74/100

Details

Audit	AU00111
Scheduled Audit	AU00111-3
Location	Hyderabad
Hotel	Marigold Hotel
Department	F & B Service
Checklist	VA-Banquets - Billing Accuracy
Audit Type	External
Auditor	Saritha C
Start Date	03-05-2019
End Date	10-05-2019
Submitted Date	07-05-2019
Status	Completed
Assigned By	Administrator Account
Non-Compliance	6
Chronic Issues	2

Comparison

MARIGOLD HOTEL VA-BANQUETS - BILLING ACCURACY

VA-BANQUETS - BILLING ACCURACY		Nov 2018	May 2019	VARIANCE	% of Increase / Decrease (-/+)
S.No	Sections	SCORE OBTAINED	SCORE OBTAINED		
1	Billing Accuracy	66	74	8	12.12%
Audit Score		 66	 74	8	12.12%

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

Non-Compliance

Section: Billing Accuracy

Subsection: Reservations

- 1: Whether the rates offered are same as banquets menu rate? **NC**

Rating: 7

Attachments :

QUE69_DOC_20190507_125523.xlsx

Observation Text :

As per Delegation Of Authority : HOD can approve discount up to Rs.10,000/- Unit head up to Rs.25,000/- Dy. Head of Operations Corporate up to Rs.40000/- Head of Operations up to Rs.60,000/- Head of Operations and Head of finance Corporate above Rs.60,000/- Observation: Discount provided to the banquets guests without proper approvals and adequate documents for support in 4 instances and the Financial impact of Rs.2.05 Lakhs (Sample Size: 100 Bills - Feb '19)

- 2: Are Advance collected during bookings/Confirmation- as per the SOP? **NC**

Rating: 7

Attachments :

QUE70_DOC_20190507_125543.xlsx

Observation Text :

In 10 instances, Advances not collected during bookings as per SOP from the walk in guests. (Sample Size: Feb ' 19, 100 Bills)

- 3: Whether guest acknowledgement and Banquets Manager signature taken on FP? **NC**

Rating: 7

Attachments :

QUE71_DOC_20190507_125604.xlsx

Observation Text :

In 44 instances, Guest and Banquets Manager Signatures not taken on FPs and Cash Receipts were not attached with the bill, amounting to Rs.8.06 Lakhs, but the same accounted. (Sample Size: Feb ' 19, 100 Bills)

Section: Billing Accuracy

Subsection: Cashiering

- 1: Whether PAN collected for cash payments exceeding Rs.50,000? **NC**

Rating: 7

Attachments :

QUE72_DOC_20190507_125623.xlsx

Observation Text :

Pan card details were collected for the Cash Receipts exceeding Rs.50,000/-. Except in 3 instances, cash receipts were not available for verification at the time of our audit. (Sample Size: Oct '18 to Mar '19)

Section: Billing Accuracy

Subsection: Billing Collections

- 1: Any cash received from the guest above Rs.200000/- **NC**

Rating: 7

Attachments :

QUE78_DOC_20190507_125701.xlsx

Observation Text :

In 3 instances, cash received from the guest above Rs. 2 Lakhs. (Sample Size: Oct '18 to Mar '19)

- 2: Printed serial numbers available on banquet amendment slips. **NC**

Rating: 0

Observation Text :

Not following the same

Chronic

Section: Billing Accuracy

Subsection: Reservations

1: Whether guest acknowledgement and Banquets Manager signature taken on FP? **NC**

Rating: 7

Attachments :

QUE71_DOC_20190507_125604.xlsx

Observation Text :

In 44 instances, Guest and Banquets Manager Signatures not taken on FPs and Cash Receipts were not attached with the bill, amounting to Rs.8.06 Lakhs, but the same accounted. (Sample Size: Feb ' 19, 100 Bills)

Section: Billing Accuracy

Subsection: Billing Collections

1: Printed serial numbers available on banquet amendment slips. **NC**

Rating: 0

Observation Text :

Not following the same

Audit Questionnaire

Section: Billing Accuracy

Subsection: Reservations

- 1: Whether the rates offered are same as banquets menu rate? **NC**

Rating: 7

Attachments :

QUE69_DOC_20190507_125523.xlsx

Observation Text :

As per Delegation Of Authority : HOD can approve discount up to Rs.10,000/- Unit head up to Rs.25,000/- Dy. Head of Operations Corporate up to Rs.40000/- Head of Operations up to Rs.60,000/- Head of Operations and Head of finance Corporate above Rs.60,000/- Observation: Discount provided to the banquets guests without proper approvals and adequate documents for support in 4 instances and the Financial impact of Rs.2.05 Lakhs (Sample Size: 100 Bills - Feb '19)

- 2: Are Advance collected during bookings/Confirmation- as per the SOP? **NC**

Rating: 7

Attachments :

QUE70_DOC_20190507_125543.xlsx

Observation Text :

In 10 instances, Advances not collected during bookings as per SOP from the walk in guests. (Sample Size: Feb ' 19, 100 Bills)

- 3: Whether guest acknowledgement and Banquets Manager signature taken on FP? **NC**

Rating: 7

Attachments :

QUE71_DOC_20190507_125604.xlsx

Observation Text :

In 44 instances, Guest and Banquets Manager Signatures not taken on FPs and Cash Receipts were not attached with the bill, amounting to Rs.8.06 Lakhs, but the same accounted. (Sample Size: Feb ' 19, 100 Bills)

Section: Billing Accuracy

Subsection: Cashiering

- 1: Whether PAN collected for cash payments exceeding Rs.50,000? **NC**

Rating: 7

Attachments :

QUE72_DOC_20190507_125623.xlsx

Observation Text :

Pan card details were collected for the Cash Receipts exceeding Rs.50,000/-. Except in 3 instances, cash receipts were not available for verification at the time of our audit. (Sample Size: Oct '18 to Mar '19)

2: Are the plate control sheets attached for Extra plates consumed?

Rating: 8

Observation Text :

Satisfactory (Sample Size: Feb '18)

3: Are the plate control sheets acknowledged by the guest and the Event manager / Team leader?

Rating: 8

Observation Text :

Satisfactory (Sample Size: Feb '18)

Section: Billing Accuracy

Subsection: Billing Collections

1: Are necessary approvals obtained for discounts provided?

Rating: 8

Attachments :

QUE75_DOC_20190507_125851.xlsx

Observation Text :

In 2 instances, approval or amendment not available for the discount provided to the guests. (Sample Size: Feb ' 19, 100 Bills)

2: Are the invoices attached with the Function prospectus?

Rating: 9

Observation Text :

Satisfactory (Sample Size: Feb '19)

3: Short/Excess billing for Liquor when compare with rate list

Rating: 9

Observation Text :

Satisfactory (Sample Size: Feb '19)

4: Any cash received from the guest above Rs.200000/- **NC**

Rating: 7

Attachments :

QUE78_DOC_20190507_125701.xlsx

Observation Text :

In 3 instances, cash received from the guest above Rs. 2 Lakhs. (Sample Size: Oct ' 18 to Mar '19)

5: Short/Excess billing of Hire Items when compare with rate list

Rating: 9

Attachments :

QUE79_DOC_20190507_125716.xlsx

Observation Text :

In an instance, hire item mentioned in FP but the same not charged to the guest

amounting to Rs.6500/-. In 2 instances, Hire items not mentioned in FP but the same charged to the guest. No amendment was raised. (Sample Size: Feb ' 19, 100 Bills)

6: Banquet bills were serially filed

Rating: 8

Observation Text :

Satisfactory (Sample Size: Feb '18)

7: Printed serial numbers available on banquet amendment slips. **NC**

Rating: 0

Observation Text :

Not following the same

8: Whether the items (Food, Soft drinks etc)mentioned as per the function prospectus charged accordingly.

Rating: 9

Observation Text :

Satisfactory.