

# Audit Report for Audit ID - AU00381-2

## VA-Purchase Commercial & Accounting

Audit Score

82/100

### Details

Audit	AU00381
Scheduled Audit	AU00381-2
Location	Chennai
Hotel	GreenPark Hotel- GPC
Department	Purchase
Checklist	VA-Purchase Commercial & Accounting
Audit Type	External
Auditor	Venkat Associates
Start Date	30-05-2019
End Date	03-06-2019
Submitted Date	31-05-2019
Status	Completed
Assigned By	Administrator Account
Non-Compliance	3
Chronic Issues	0

## Comparison

### GREENPARK HOTEL- GPC VA-PURCHASE COMMERCIAL & ACCOUNTING

VA-PURCHASE COMMERCIAL & ACCOUNTING		Jan 2019	May 2019	VARIANCE	% of Increase / Decrease (-/ +)
S.No	Sections	SCORE OBTAINED	SCORE OBTAINED		
1	Commercial Accounting	90	82	-8	-8.89%
Audit Score		● 90	● 82	-8	-8.89%

	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: 7

Attachments :

QUE69\_DOC\_20190531\_145333.xlsx

Observation Text :

Delays ranging from 31-52 days in raising the purchase orders from the date of requisition in 31 instances. No reasons & approval were documented.

**Section:** Commercial Accounting

**Subsection:** Purchase Orders

1: Whether regular follow-ups made with the vendors are documented, if the materials are not supplied within the agreed time as per PO? **NC**

Rating: 0

2: Whether any material pending to be received from the vendors towards POs raised **NC**

Rating: 7

Attachments :

QUE80\_DOC\_20190531\_150349.xlsx

Observation Text :

In 34 purchase orders worth Rs.31.10 lakhs are pending to be supplied for a maximum of 213 days as on 16-May-19

## 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: 9

Observation Text :

All the purchase requisitions were approved by the user department head.

2: Whether all the PR's are serially numbered and in case of missing number, whether the reasons are documented with approvals?

Rating: 9

Observation Text :

Yes all the PR's are serially number

3: Whether all the PR's are converted to PO's and if not whether reasons are documented with approvals?

Rating: 9

Observation Text :

Pending PR closed on 30-05-19

4: whether appropriate reasons are documented with approvals for any unusual delay in converting PR's to PO's? **NC**

Rating: 7

Attachments :

QUE69\_DOC\_20190531\_145333.xlsx

Observation Text :

Delays ranging from 31-52 days in raising the purchase orders from the date of requisition in 31 instances. No reasons & approval were documented.

5: Whether all unwanted PR's are closed at a frequency as defined by the SOP?

Rating: 9

Observation Text :

Yes all the unwanted PR's are closed frequently

## 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: 9

Observation Text :

All the PO's are serially numbered.

2: Whether all the Purchase Orders made are approved by the user department head & Unit head

Rating: 9

Observation Text :

All the Purchase order are approved by the user department head and Unit Head.

3: Whether regular follow-ups made with the vendors are documented, if the materials are not supplied within the agreed time as per PO? **NC**

Rating: 0

4: Any delay in approving the Pos?

Rating: 9

Observation Text :

No delay in authorizing PO's

5: Any delay in raising the PO after the material receipt

Rating: 9

Observation Text :

No PO's were raised after the material receipt

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

Observation Text :

For emergency purchases, reasons and appropriate approval is available

7: Any delay in raising the GRN after the material receipt

Rating: 9

Observation Text :

No delay in raising the GRN after the material receipt

8: Any difference in stock as per GRN and Bill

Rating: 9

Observation Text :

No differences in the GRN and bills.

9: Any Short / Excess charged as per PO and bill

Rating: 9

Observation Text :

No short /excess charges as per PO and Bill

10: Whether any material pending to be received from the vendors towards POs raised **NC**

Rating: 7

Attachments :

QUE80\_DOC\_20190531\_150349.xlsx

Observation Text :

In 34 purchase orders worth Rs.31.10 lakhs are pending to be supplied for a maximum of 213 days as on 16-May-19

**Section:** Commercial Accounting

**Subsection:** Material Inwarding Controls

1: Whether the unit has the practice to inward expired gas cylinders as per information or guidelines regarding the expiry date of the cylinders mentioned in the SOP.

Rating: 9

Observation Text :

Gas cylinder properly maintained

2: Whether GRN accounted into corresponding account head.

Rating: 9

Observation Text :

Yes GRN accounted under proper head