Audit Report for Audit ID - AU00112-3

VA-Banquets - Billing Accuracy

Audit Score

76/100

Details

Audit	AU00112
Scheduled Audit	AU00112-3
Location	Hyderabad
Hotel	AVASA Hotel
Department	F & B Service
Checklist	VA-Banquets - Billing Accuracy
Audit Type	External
Auditor	Saritha C
Start Date	09-05-2019
End Date	14-05-2019
Submitted Date	14-05-2019
Status	Completed
Assigned By	Administrator Account
Non-Compliance	3
Chronic Issues	0

Comparison

AVASA HOTEL VA-BANQUETS - BILLING ACCURACY					
VA-BANQUETS - BILLING ACCURACY		Jan 2019	May 2019	**VARIANCE**	**% of Increase / Decrease (-/ +)**
S.No	Sections	SCORE OBTAINED	SCORE OBTAINED		
1	Billing Accuracy	73	76	3	4.11%
Audit Score		🟡 73	🟡 76	3	4.11%

⬆️	**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: 5
     Attachments :
       QUE1_DOC_20190514_133245.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.40,000/- Head of
     Operations up to Rs.60,000/- Head of Operations and Head of Finance Corporate
     above Rs.60,000/- Observation: Discount offered as per the prior discussion and
     negotiation between the banquets sales team and the guest concerned, and finalized
     rates are updated in the reservation or function prospectus for billing. But no specific
     approval (ie.Finance Corporate) for discount offered on menu rate to the guest for
     the record and verification. In 12instances discount amounting to Rs.4.65 Lakhs was
     given to the banquets guests. (Sample Size: Jan'19-Mar'19--184/427 bills)

Section: Billing Accuracy
Subsection: Billing Collections

1: Are the invoices attached with the Function prospectus?   **NC**
     Rating: 7
     Attachments :
       QUE8_DOC_20190514_133402.xlsx

     Observation Text :
     In 19 instances billing details not available for the Reservation or Function
     Prospectus as per Banquets Reconciliation Statement from IDS. (Sample Size:
     Jan'19-Mar'19)

2: Short/Excess billing of Hire Items when compare with rate list   **NC**
     Rating: 7
     Attachments :
       QUE11_DOC_20190514_133459.xlsx

     Observation Text :
     In 24 instances either items were not charged as per rate list or audio visual items
     mentioned in FP but not charged or items charged but not mentioned in FP and
     amendment was not available for verification leading gross impact of Rs.0.70 Lakh.
     (Sample Size: Jan'19-Mar'19--184/427 bills)

Chronic

No chronic issues found

Audit Questionnaire

Section: Billing Accuracy
Subsection: Reservations

1: Whether the rates offered are same as banquets menu rate?   **NC**
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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.40,000/- Head of Operations up to Rs.60,000/- Head of Operations and Head of Finance Corporate above Rs.60,000/- Observation: Discount offered as per the prior discussion and negotiation between the banquets sales team and the guest concerned, and finalized rates are updated in the reservation or function prospectus for billing. But no specific approval (ie.Finance Corporate) for discount offered on menu rate to the guest for the record and verification. In 12instances discount amounting to Rs.4.65 Lakhs was given to the banquets guests. (Sample Size: Jan'19-Mar'19--184/427 bills)

2: Are Advance collected during bookings/Confirmation- as per the SOP?
   Rating: 8

Observation Text :
Satisfactory (Sample Size: Jan'19-Mar'19--184/427 bills)

3: Whether guest acknowledgement and Banquets Manager signature taken on FP?
   Rating: 8
Attachments :
   QUE3_DOC_20190514_133326.xlsx

Observation Text :
In 3instances guest acknowledgements not obtained on FP. (Sample Size: Jan'19-Mar'19--184/427 bills)

Section: Billing Accuracy
Subsection: Cashiering

1: Whether PAN collected for cash payments exceeding Rs.50,000?
   Rating: 8

Observation Text :
Satisfactory (Sample Size: Jan'19-Mar'19--184/427 bills).

2: Are the plate control sheets attached for Extra plates consumed?
   Rating: 8

Observation Text :
Satisfactory (Sample Size: Jan'19-Mar'19--184/427 bills)

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

Team leader?
  Rating: 8

  Observation Text :
  Satisfactory (Sample Size: Jan'19-Mar'19--184/427 bills)

Section: Billing Accuracy
Subsection: Billing Collections

1: Are necessary approvals obtained for discounts provided?
  Rating: 8

  Observation Text :
  Satisfactory (Sample Size: Jan'19-Mar'19--184/427 bills)

2: Are the invoices attached with the Function prospectus?   **NC**
  Rating: 7
  Attachments :
    QUE8_DOC_20190514_133402.xlsx

  Observation Text :
  In 19 instances billing details not available for the Reservation or Function
  Prospectus as per Banquets Reconciliation Statement from IDS. (Sample Size:
  Jan'19-Mar'19)

3: Short/Excess billing for Liquor when compare with rate list
  Rating: 8

  Observation Text :
  Satisfactory (Sample Size: Jan'19-Mar'19--184/427 bills)

4: Any cash received from the guest above Rs.200000/-
  Rating: 8

  Observation Text :
  No such instances. Satisfactory. (Sample Size: Jan'19-Mar'19)

5: Short/Excess billing of Hire Items when compare with rate list   **NC**
  Rating: 7
  Attachments :
    QUE11_DOC_20190514_133459.xlsx

  Observation Text :
  In 24 instances either items were not charged as per rate list or audio visual items
  mentioned in FP but not charged or items charged but not mentioned in FP and
  amendment was not available for verification leading gross impact of Rs.0.70 Lakh.
  (Sample Size: Jan'19-Mar'19--184/427 bills)

6: Banquet bills were serially filed
  Rating: 8

  Observation Text :
  Satisfactory (Sample Size: Jan'19-Mar'19--184/427 bills)

7:   Printed serial numbers available on banquet amendment slips.
    Rating: 8

   Observation Text :
   Satisfactory (Sample Size: Jan'19-Mar'19--184/427 bills)

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

   Observation Text :
   Satisfactory.