

Audit Report for Audit ID - AU00232-2

VA-HR Routine

Audit Score

77/100

Details

Audit	AU00232
Scheduled Audit	AU00232-2
Location	Hyderabad
Hotel	Marigold Hotel
Department	Human Resources
Checklist	VA-HR Routine
Audit Type	External
Auditor	Saritha C
Start Date	12-08-2019
End Date	17-08-2019
Submitted Date	16-08-2019
Status	Completed
Assigned By	Administrator Account
Non-Compliance	3
Chronic Issues	2

Comparison

MARIGOLD HOTEL VA-HR ROUTINE					
VA-HR ROUTINE		Oct 2018	Aug 2019	VARIANCE	% of Increase / Decrease (-/ +)
S.No	Sections	SCORE OBTAINED	SCORE OBTAINED		
1	HR Functions	75	77	2	2.67%
Audit Score		● 75	● 77	2	2.67%

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

Non-Compliance

Section: HR Functions

Subsection: Contract Labour

- 1: Whether the outsourced personnel work as per the work timings as stipulated ? **NC**

Rating: 7

Attachments :

QUE30_DOC_20190816_143858.xls

QUE30_IMG_20190816_152619.jpg

Observation Text :

As Per Shops and Establishment Act Section 9 (2) The OT shall not exceed 6 Hrs a week and 24 Hrs in a month. A) Observation: During our verification of Paysheet for the 1st Quarter, It was observed that employees worked over time from 10 to 27 days, in 21 instances (considered more than 10 days). B) As per swipe master data, In / Out timings of the KST employees were not clear and the same could not be verified. Attendance register maintained at KST Dept. for extra hours worked were not updated properly. (Sample Size: Apr '19 & June'19)

- 2: Whether the number of duties as submitted in the invoices tally with the departmental register / bio-metric data? **NC**

Rating: 7

Attachments :

QUE31_DOC_20190816_150447.xls

QUE31_DOC_20190816_150453.xls

Observation Text :

In a solitary instance, Excess salary of Rs.3450/- paid to the employee, due to variance in man days as per the monthly register maintained at KST department and Payroll working. (Sample size: Jun '19) Further observed that in a soliry instance, ESI amount was short deducted to an employee of Rs.102/- and in 5 instances, Professional Tax not deducted amounting to Rs.750/-. (Sample Size : April '19 to June '19)

- 3: In case of discrepancies, whether approvals are taken and documented? **NC**

Rating: 7

Observation Text :

No approvals were available for the same.

Chronic

Section: HR Functions

Subsection: Contract Labour

1: Whether the outsourced personnel work as per the work timings as stipulated ?

NC

Rating: 7

Attachments :

QUE30_DOC_20190816_143858.xls

QUE30_IMG_20190816_152619.jpg

Observation Text :

As Per Shops and Establishment Act Section 9 (2) The OT shall not exceed 6 Hrs a week and 24 Hrs in a month. A) Observation: During our verification of Paysheet for the 1st Quarter, It was observed that employees worked over time from 10 to 27 days, in 21 instances (considered more than 10 days). B) As per swipe master data, In / Out timings of the KST employees were not clear and the same could not be verified. Attendance register maintained at KST Dept. for extra hours worked were not updated properly. (Sample Size: Apr '19 & June'19)

2: In case of discrepancies, whether approvals are taken and documented? **NC**

Rating: 7

Observation Text :

No approvals were available for the same.

Audit Questionnaire

Section: HR Functions**Subsection:** Contract Labour

1: Whether license to deploy contract labour is obtained by the unit and up to date?

Rating: 8

Observation Text :

Valid till 31-12-19

2: Whether the license of the contractor is received and documented by the unit and is up to date?

Rating: 8

Observation Text :

Verified and found satisfactory

3: Whether the abstract of the act is displayed

Rating: 8

Observation Text :

Displayed

4: Whether agreement is entered into with the contractors and is up to date and signed by all the parties?

Rating: 8

Observation Text :

verified and found satisfactory

5: Whether compliance checking done by the unit for confirming the statutory remittances, submission of forms, maintenance of registers, filing of statements as per various applicable acts applicable for the contractor

Rating: 8

Observation Text :

verified and found satisfactory

6: Whether PF and ESI remittance challans and statements are submitted along with the invoice and paid within the due dates by the contractors?

Rating: 8

Observation Text :

Found to be satisfactory. (Sample Size: Apr'19 to Jun'19)

7: Whether agreed manpower provided by the contractors?

Rating: 8

Observation Text :

Found to be satisfactory

8: Whether the outsourced personnel work as per the work timings as stipulated ? **NC**

Rating: 7

Attachments :

QUE30_DOC_20190816_143858.xls

QUE30_IMG_20190816_152619.jpg

Observation Text :

As Per Shops and Establishment Act Section 9 (2) The OT shall not exceed 6 Hrs a week and 24 Hrs in a month. A) Observation: During our verification of Paysheet for the 1st Quarter, It was observed that employees worked over time from 10 to 27 days, in 21 instances (considered more than 10 days). B) As per swipe master data, In / Out timings of the KST employees were not clear and the same could not be verified. Attendance register maintained at KST Dept. for extra hours worked were not updated properly. (Sample Size: Apr '19 & June'19)

9: Whether the number of duties as submitted in the invoices tally with the departmental register / bio-metric data? **NC**

Rating: 7

Attachments :

QUE31_DOC_20190816_150447.xls

QUE31_DOC_20190816_150453.xls

Observation Text :

In a solitary instance, Excess salary of Rs.3450/- paid to the employee, due to variance in man days as per the monthly register maintained at KST department and Payroll working. (Sample size: Jun '19) Further observed that in a soliry instance, ESI amount was short deducted to an employee of Rs.102/- and in 5 instances, Professional Tax not deducted amounting to Rs.750/-. (Sample Size : April '19 to June '19)

10: In case of discrepancies, whether approvals are taken and documented? **NC**

Rating: 7

Observation Text :

No approvals were available for the same.