

SCORE SUMMARY ANALYSIS.

1. The score page summarises the individual questions into a concise management summary.

2. This example shows an overall score calculated from the totalled scores. The Venners Compliance Audit allows for penalty scoring which in this case would result in a minus score for having failed a Cash Control section, thus reducing the overall percentage achieved.

3. The scoring percentages per section and module allow the audit specification to be weighted to any particular requirements.

Audit Score Summary Analysis

Site: Dale CHH
 Site Code: A1234
 Date of Audit: 01 February
 Operations Manager: John Smythe
 Audited By: S Holmes

Trading Weeks Audited:	24 December	07 January
(Week ending dates)	31 December	14 January

Scoring		
Above 90%	Acceptable	
75% - 90%	Training need identified	
Below 75%	Immediate action required	

Summary Scores

Procedure Type	Audit %	Possible Score	Actual Score
Overall	81%	340.0	276.0
ATM Compliance	100%	9.0	9.0
PDQ Compliance	45%	11.0	5.0
Banking Procedures	98%	40.0	39.0
Till Procedures	86%	14.0	12.0
Document Retention	78%	5.0	7.0
Function Bookings		0.0	0.0
Function Control		0.0	0.0
Signs & Licenses	79%	29.0	23.0
Staff Notice Board	82%	17.0	14.0
Energy Compliance	100%	14.0	14.0
Stock Control	78%	18.0	14.0
Transfers	100%	11.0	11.0
Payroll & Labour	71%	14.0	10.0
Management Control	88%	8.0	7.0
Site Security	57%	23.0	13.0

Audit Category	Weighted % of Overall Score
Cash control	36%
Cash control	
Cash control	
Cash control	
Cash control	
Company Procedure	22%
Company Procedure	
Company Procedure	
Documentation	3%
Functions	0%
Functions	
Legal Requirements	14%
Legal Requirements	
Cost control	18%
Cost control	
Cost control	
Cost control	
Security	7%

4. This example lists some of the procedure types tested. The audit will be built around each company's specific needs and requirements meaning some of these sectors will not be required for your company's audit.

5. The procedure types can be adapted to suit and excluded if required. In this case the function procedures are not relevant to this unit and have been excluded with no effect to the scoring.

Auditors Assessment

The PDQ procedures fall well below the expected level. There is evidence of staff using the cash back facility for their own purposes. The PDQ readings are not being taken and retained on site, no staff or customer signatures were evident on the cash back receipts.

There were errors on the payroll documentation for the past three weeks. J Smith had been paid for 15 Hours when the rota stated 10.5 hours. No staff had signed their worksheets to confirm the times worked.

The unit is missing three signs and licenses which should be on display to comply with legal requirements. The missing notices have been obtained for the unit from the Back Office System and are listed on the attached documentation.

The site security showed problems in access to the safe, with the key being on the main bunch which is used by all staff. The auditor was allowed access to the safe without having to show any ID.

6. The auditor's assessment is a brief summary of the day, highlighting any particular problems or areas of concern.
 7. As the failed questions have already been commented upon and an action activated, the need for a long written report is negated.

Reference	Control Criteria	Observations	Target Score	Actual Score	
Cash Handling Procedures					
CSH01	Cash control sheets completed daily and signed by nominated cash handler.	<p style="text-align: center;">QUESTIONS & CRITERIA</p> <p>1. Each question is modeled to specific company requirements.</p> <p>2. Any questions which achieve a score less than the maximum have a corresponding observation explaining why.</p> <p>3. In this example the question CSH07 has received a nil score. The Venners Compliance Audit will automatically highlight this failure on the Actions page.</p> <p>4. A separate cash check sheet details the cash on site, with the score awarded feeding into the main questions section.</p> <p>5. Each question is coded and unique for each client. This allows the Venners database to record and analyse the responses for each unit. The reporting can therefore be studied down to an individual question across the whole country.</p>			
CSH02	Cash control sheet for each service/till identified with date and site details.				
CSH03	All control sheets are clear, legible, completed in ink.				
CSH04	Sales breakdown completed from the cash figure only.			4	4.0
CSH05	Till floats are correct and checked daily.			2	2.0
CSH06	Till Z readings reconciled with cash sales receipts. Discrepancies are investigated and findings recorded on control sheet.		The variances are noted but there does not seem to be any procedure for investigating variances further	2	1.0
CSH07	Till Z readings/reports can be tracked sequentially by report number or by date/time		The GTZ reading for the till is not recorded, thus there is scope for this cash figure to be manipulated	2	0.0
CSH08	Cash carried forward analysis (safe check) is completed daily, verified and recorded.				
CSH09	The P&L figure plus the agreed float is used each day to balance the tills/floats				
CSH10	Cash-in-hand variances are identified, investigated and resolved.			2	2.0
CSH11	All cash in hand banked except floats and petty cash. Petty cash or safe (change) float should be no more than 10% of total weekly sales.			2	2.0
CSH12	Auditors cash check reconciles with previous days closing cash in hand as posted to the P&L		There was one missing petty cash receipt plus a further £5 unexplained variance	20	15.0
CSH13	No IOUs - all cash is accounted for				
CSH14	Vending machine readings taken for each machine and reconciled with takings.			2	2.0
CSH15				2	2.0
CSH16				2	2.0
CSH17				2	2.0
CSH18	Vending floats are verified and checked by nominated cash handler			2	2.0
CSH19	Are cash counting machines serviced and calibrated at least once per year?			1	1.0

48 42.0

ACTIONS AND RECOMMENDATIONS.

1. If a score fails then the Venners Compliance Audit will automatically fill out this Action Page, copy in the auditors' observation and point out the correct company procedure.

Audit Actions and Recommendations

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2. The required response can be adapted to best suit a company's disciplinary procedure. This feature need not be used to forward problems to the unit, but used simply to highlight problems to management without the need to trawl through the whole report using up valuable manpower and time.

AUDIT REPORT RESPONSE

1. You are required to respond to this audit report within **10 working days**. The response should be as follows;
 - a. Under "Responsibility", please specify who has been allocated responsibility for implementing the recommendation/action.
 - b. Under "Action Date", please specify the target date for completion of the recommendation/action.
 - c. If a recommendation/action is not to be implemented, please specify the reason under "Responsibility". The "Action Date" will be "N/A".
2. The completed audit report/response is to be e-mailed back to your Regional Manager (RegionalManager@Company.com), If there are any queries regarding the content or recommendations of the report, please do not hesitate to contact your auditor.
3. This report and the conclusions reached are based on findings at the time of the audit. It is possible that relevant information pertinent to the inspection may not have been located or available.
4. During the course of this audit, other issues may have been observed that were considered by the auditor to pose no significant financial risk and therefore do not form part of this report. Details of the criteria used to measure site performance, the actual site performance against each criterion and details of other issues noted, are available on request from your auditor.

3. Question CSH07 has automatically come through to the actions page with the reasons for the failure written by the auditor. The agreed response to any failure upon this particular question also comes through as a recommended action.

Ref	Criteria	Observation	Recommendation / Action	Responsibility	Action Date
CSH07	Till Z readings/reports can be tracked sequentially by report number or by date/time	The GTZ reading for the till is not recorded, thus there is scope for this cash figure to be manipulated	Till Z readings or reports should be sequentially numbered or the GTZ figure recorded to ensure no further unrecorded readings have been taken.		
CLD01	All PDQ cash back transactions must be signed by the member of staff and the customer	Very little PDQ paperwork was retained on site, but those seen had no signatures	All PDQ cash back transactions require the customer and cashier signature on the receipt to confirm they have received the money and given the money respectively		
CLD16	Was the auditor checked for ID before gaining access to the safe?	No ID was requested from the assistant manager prior to allowing me access to the safe.	All visitors to the site MUST be checked for ID. Do not presume that everyone is who they say they are.		
SGN06	The unit should have on display the Health and Safety Policy Statement	No Policy Statement was on display. The correct version has been obtained today for the unit and placed on display.	A copy of the Company Health & Safety Policy Statement must be prominently displayed on the Staff Notice Board		
PAY03	Are the staff signing their weekly timesheets to confirm attendance	No time sheets were found to be signed.	All timesheets must be signed by each member of staff to confirm the hours they have worked and their expected pay.		

GROUP COMPLIANCE ANALYSIS

1. The scores from the various units are amalgamated onto this sheet to allow a quick reference view of the company compliance results.

		Andover	Bristol	Cardiff	Doncaster	Exeter	Felixstowe	Glasgow	Hull
DATE		1 Feb.	2 Feb.	3 Feb.	1 Feb.	2 Feb.	3 Feb.	1 Feb.	2 Feb.
Scoring Above 90% - Acceptable 75%-90% - Training Identified Below 75% - Immediate Action		2. All Venners auditors have written guidelines and are trained for each client's specific criteria. They are all monitored to ensure uniformity of results across the UK.							
Summary Scores		A Venner	B Brown	C Cole	D Dove	E Ely	F Foley	G Grey	H Hunt
AVG	Procedure Type								
81%	Overall	81%	85%	78%	83%	73%	94%	72%	79%
93%	ATM Compliance	100%			89%	89%	100%		89%
73%	PDQ Compliance	45%	100%	100%	55%	45%	100%		64%
91%	Banking Procedures	98%	90%	63%	100%	90%	98%	95%	95%
83%	3. After a brief study of the GCA it becomes clear that certain units are following PDQ procedure to the letter while some are receiving very poor scores. A clear training issue for certain units is therefore highlighted.			100%	100%	64%	100%	71%	71%
81%				73%	100%	54%	98%	85%	52%
87%				83%	80%	86%	94%	83%	86%
86%				88%	84%	80%	80%	88%	92%
91%				87%	87%	67%	100%	93%	100%
89%				100%	100%	67%	89%	89%	89%
79%		Function Bookings		90%	75%	75%	75%		
87%	Function Control		87%	93%	87%	80%			
81%	Signs & Licences	79%	76%	86%	86%	86%	100%	52%	79%
69%	Staff Notice Board	82%	71%	88%	41%	88%	100%	35%	47%
52%	Energy Compliance	100%	21%	71%	36%	21%	71%	36%	57%
84%	Stock Control	78%	83%	100%	78%	78%	83%	89%	83%
67%	Transfers	100%	55%	45%	82%	55%	100%	45%	55%
89%	Payroll & Labour	71%	100%	100%	86%	86%	100%	86%	86%
86%	Management Control	88%	88%	100%	75%	88%	75%	75%	100%
77%	Site Security	57%	87%	22%	87%	65%	100%	78%	100%

4. The average of each procedure across the group is calculated here to pinpoint the areas that require attention. This feature takes into account that all units are not the same. The function score missing from the Andover site does not affect the calculated group score.

5. The Venners Traffic Light system allows for a quick reference glance across the group. The individual scores can be easily checked against the average to compare individual performances against the group average.

6. With the Venners Compliance Audit there is no need to restrict the comparison to just 8 units. With nationwide coverage, a dedicated team and the back up of years of experience in the industry, the possibilities are endless.

INDIVIDUAL QUESTION ANALYSIS

1. The individual questions are compared across the whole company enabling the reasons for low scoring sections to be identified.

2. The Actual score percentage shows the overall score per question. In this example a third of the potential score across the company has been lost due to units not banking monies as per company instructions

3. The N/A percentage allows all questions to be reviewed for relevance to ensure the audit criteria are kept up to date. A high N/A % would indicate a question is no longer relevant.

Actual	Target	AVG	N/A %	Float & Safe Check/ Banking	Bristol	Cardiff	Doncaster	Exeter	Felixstowe	Glasgow	Hull
68.7%	20.0	13.7	0%	A full reconciliation of all float and cash on site must be undertaken	0.0	15.0	10.0	15.0	15.0	0.0	20.0
98.7%	2.0	2.0	0%	Please refer to the agreed float level for the unit and ensure it agrees to the actual figure on site.	2.0	2.0	2.0	2.0	2.0	2.0	2.0
65.8%	3.0	2.0	0%	Banking should be undertaken every day unless trade or location dictates otherwise. A minimum of three "bankings" per week should then take place	0.0	1.0	3.0	1.0	3.0	3.0	3.0
87.2%	3.0	2.6	0%	All units must bank on Monday morning to ensure early completion of the WBD	0.0	3.0	3.0	2.0	3.0	3.0	3.0
100.0%	3.0	3.0	0%	The unit should retain bank slips with relevant bank stamps.	3.0	3.0	3.0	3.0	3.0	3.0	3.0
100.0%	2.0	2.0	0%	No staff cheques are allowed.	2.0	2.0	2.0	2.0	2.0	2.0	2.0
91.7%	3.0	2.8	55%	Customers may cash 1 cheque and not to exceed £50. All cheques made payable to Company Holdings	N/A	N/A	N/A	N/A	N/A	3.0	3.0
85.9%	3.0	2.6	0%	All floats should be checked daily and recorded on the Float Verification form	0.0	3.0	0.0	3.0	0.0	3.0	3.0
85.0%	3.0	2.6	0%	The final float check of the week should be retained and filed	3.0	3.0	0.0	3.0	3.0	3.0	3.0
70.3%	3.0	2.1	5%	The float check sheets must be completed in ink and signed.	N/A	2.0	3.0	1.5	1.5	3.0	3.0
97.4%	2.0	1.9	3%	The float checks must record all cash by denomination and not as a lump sum	N/A	2.0	0.0	2.0	2.0	2.0	2.0
79.2%	47.0	37.2			10.0	36.0	27.5	36.5	34.0	45.0	47.0

4. Like the Group Compliance Analysis above, the report can be used as a quick reference guide to see which units failed a particular question. It also gives a comparison across regions, areas or managers if required. In this case all failed scores are highlighted in red.

Total Questions Ranked by Failure Amount	
Score	TOTAL QUESTIONS
27.2%	Was the auditor checked for ID before gaining access to the safe?
35.4%	The cash count must be conducted in a secure locked office.
42.1%	Is a Counterfeit note detection device available and used?
43.8%	Are staff that work in more than one department dealt with as such so that correct costs are allocated to the correct department

5. Due to the Venners Database it becomes very easy to identify the worst scoring questions across the whole company.

6. The Venners Compliance Audit helps keep you on the path to excellence. Independently identifying, assessing, reporting and advising on the potential risks, performance and training issues influencing your business.