Car Wash & Lodging Audit · summary

Client B (car wash and lodging) · 01 August to 18 September 2026 received to date, in batches

GROSS WASH TAKINGS
₦1,078,000
277 vehicles over 47 days

COMMISSION SHARE OF GROSS
44.9%
₦484,300 paid to washers

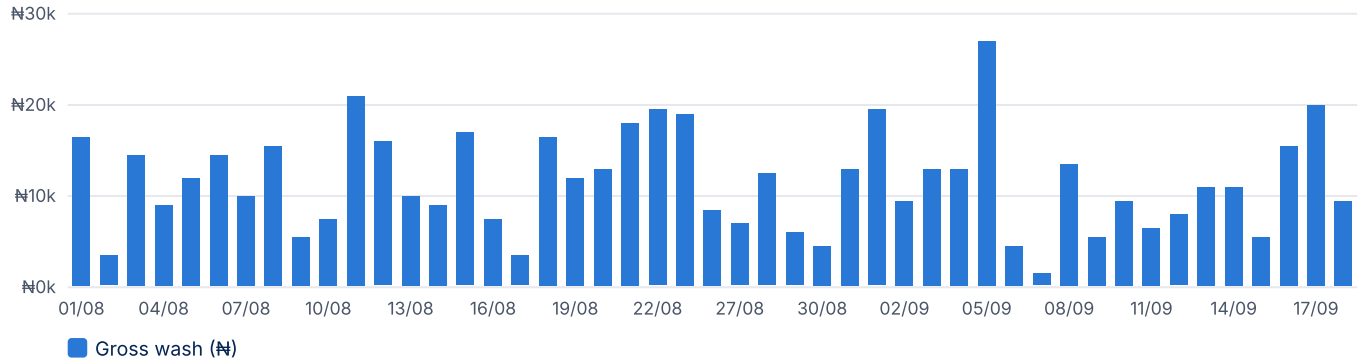
ROOM INCOME RECORDED
₦382,000
Only ₦51,000 backed by a register page

CASH NOT TRACED TO A TRANSFER
₦76,150
₦367,250 transferred to proprietor

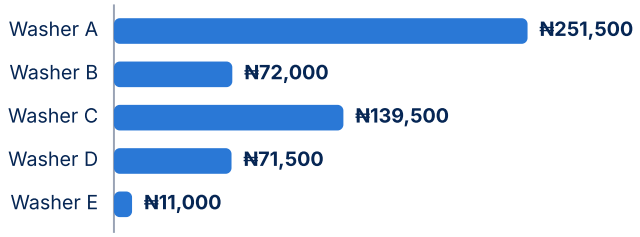
COMMISSION NEVER PAID
₦35,650
Washer D · 19 days not paid

VALUE AT RISK
₦338,100
33 exceptions still open

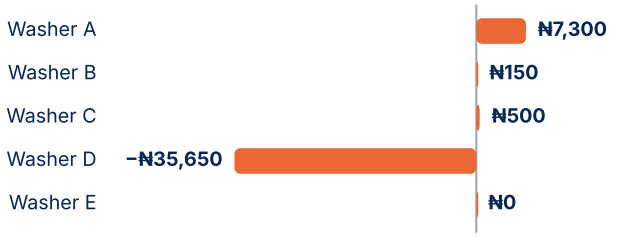
GROSS WASH TAKINGS BY DAY



GROSS WASHED BY WASHER



COMMISSION OVER / (UNDER) PAID



LARGEST EXCEPTIONS BY VALUE AT RISK

Ref	Finding	At risk	Severity
CW-001	Room register exists, but supplied for only a few days and still incomplete	**₦86,000**	High
CW-002	Room income lumped in the wash book - one lump now supported by the register	**₦54,000**	Medium
CW-023	Takings for 17 to 22 August not traced to any transfer	**₦44,150**	High
CW-003	One washer is never paid commission	**₦35,650**	High
CW-031	Takings for 10 to 13 September not traced to any transfer	**₦32,000**	High
CW-030	Customer payments by POS or transfer deducted from cash, receiving account unknown	**₦20,600**	High

WHAT WE RECOMMENDED

1. Supply every page of the room register from 01/08. Add three columns to it going forward: room number, guest name and phone, and payment reference for POS lets.
2. Supply the register pages behind each lump. If they agree as the 28-30 Aug page did, this finding clears.
3. Obtain the pages for 20, 23 and 24 August and the proprietor's statement for 17 August to 4 September.
4. Confirm Washer D's role and terms in writing with the proprietor. If he is paid, record every payment on the day as pay.

Sample of a rolling car wash and lodging audit. Washers appear as Washer A–E and vehicles as VEH-001 onwards (the same vehicle keeps its code, so repeat visits still count). Every figure is taken from the audited workbook. Full working file available on request.