

Hotel

Dates

OPERATIONAL & FINANCIAL AUDIT OVERALL RESULT

	Cash, Floats & Keys			Banking			Stock Control			Purchasing			Revenue Control		
	Maximum Points	Actual Points	%	Maximum Points	Actual Points	%	Maximum Points	Actual Points	%	Maximum Points	Actual Points	%	Maximum Points	Actual Points	%
Finance	105	105	100.0%	115	115	100.0%	35	35	100.0%	75	75	100.0%	40	40	100.0%
F&B	115	115	100.0%	85	85	100.0%	80	80	100.0%	75	75	100.0%	55	55	100.0%
Reception	125	125	100.0%	85	85	100.0%	0	0	#DIV/0!	40	40	100.0%	40	40	100.0%
Reservations & M	0	0	#DIV/0!	30	30	100.0%	0	0	#DIV/0!	0	0	#DIV/0!	30	30	100.0%
Human Resources	20	20	100.0%	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
Housekeeping	30	30	100.0%	0	0	#DIV/0!	10	10	100.0%	25	25	100.0%	15	15	100.0%
TOTAL	395	395	100.0%	315	315	100.0%	105	105	100.0%	215	215	100.0%	180	180	100.0%

	Employees & Payroll			Credit Control			Security & Legislation			TOTAL			Previous Audit		
	Maximum Points	Actual Points	%	Maximum Points	Actual Points	%	Maximum Points	Actual Points	%	Maximum Points	Actual Points	%	Maximum Points	Actual Points	%
Finance	90	90	100.0%	45	45	100.0%	5	5	100.0%	490	490	100.0%			
F&B	0	0	#DIV/0!	0	0	#DIV/0!	20	20	100.0%	430	430	100.0%			
Reception	0	0	#DIV/0!	35	35	100.0%	45	45	100.0%	370	370	100.0%			
Reservations & M	0	0	#DIV/0!	40	40	100.0%	5	5	100.0%	105	105	100.0%			
Human Resources	40	40	100.0%	0	0	#DIV/0!	5	5	100.0%	65	65	100.0%			
Housekeeping	0	0	#DIV/0!	0	0	#DIV/0!	20	20	100.0%	100	100	100.0%			
TOTAL	130	130	100.0%	120	120	100.0%	100	100	100.0%	1560	1560	100.0%			

GRADE 1
GRADE 2
GRADE 3
GRADE 4

Audit Points

Overall Grade

1

Financial Controller

Date

High 0
Medium 0
Low 11
Total 11

Overall % 100.0%

General Manager

Date

OVERALL RESULT

Finance

	Maximum Points	Actual Points	%	Grade
Cash Handling, Floats & Keys	105	105	100.0%	1
Banking	115	115	100.0%	1
Stock Control	15	15	100.0%	2
Purchasing	75	75	100.0%	1
Revenue Control	40	40	100.0%	1
Employees & Payroll	90	90	100.0%	1
Credit Control	45	45	100.0%	1
Security & Legislation	5	5	100.0%	1
TOTAL	490	490	100.0%	

Overall Grade
Grade 1

Reception

	Maximum Points	Actual Points	%	Grade
Cash Handling, Floats & Keys	125	125	100.0%	1
Banking	85	85	100.0%	1
Stock Control	0	0	#DIV/0!	
Purchasing	40	40	100.0%	1
Revenue Control	40	40	100.0%	1
Employees & Payroll	0	0	#DIV/0!	
Credit Control	35	35	100.0%	1
Security & Legislation	45	45	100.0%	1
TOTAL	370	370	100.0%	

Overall Grade
Grade 1

Human Resources

	Maximum Points	Actual Points	%	Grade
Cash Handling, Floats & Keys	20	20	100.0%	1
Banking	0	0	#DIV/0!	
Stock Control	0	0	#DIV/0!	
Purchasing	0	0	#DIV/0!	
Revenue Control	0	0	#DIV/0!	
Employees & Payroll	40	40	100.0%	2
Credit Control	0	0	#DIV/0!	
Security & Legislation	5	5	100.0%	1
TOTAL	65	65	100.0%	

Overall Grade
Grade 1

F&B

	Maximum Points	Actual Points	%	Grade
Cash Handling, Floats & Keys	115	115	100.0%	1
Banking	85	85	100.0%	1
Stock Control	80	80	100.0%	2
Purchasing	75	75	100.0%	1
Revenue Control	55	55	100.0%	2
Employees & Payroll	0	0	#DIV/0!	
Credit Control	0	0	#DIV/0!	
Security & Legislation	20	20	100.0%	1
TOTAL	430	430	100.0%	

Overall Grade
Grade 1

Reservations & M&E

	Maximum Points	Actual Points	%	Grade
Cash Handling, Floats & Keys	0	0	#DIV/0!	
Banking	30	30	100.0%	1
Stock Control	0	0	#DIV/0!	
Purchasing	0	0	#DIV/0!	
Revenue Control	30	30	100.0%	1
Employees & Payroll	0	0	#DIV/0!	
Credit Control	40	40	100.0%	1
Security & Legislation	5	5	100.0%	1
TOTAL	105	105	100.0%	

Overall Grade
Grade 1

Housekeeping

	Maximum Points	Actual Points	%	Grade
Cash Handling, Floats & Keys	30	30	100.0%	1
Banking	0	0	#DIV/0!	
Stock Control	10	10	100.0%	1
Purchasing	25	25	100.0%	1
Revenue Control	15	15	100.0%	1
Employees & Payroll	0	0	#DIV/0!	
Credit Control	0	0	#DIV/0!	
Security & Legislation	20	20	100.0%	1
TOTAL	100	100	100.0%	

Overall Grade
Grade 1

Total

	Maximum Points	Actual Points	%	Grade
Cash Handling, Floats & Keys	395	395	100.0%	1
Banking	315	315	100.0%	1
Stock Control	105	105	100.0%	2
Purchasing	215	215	100.0%	1
Revenue Control	180	180	100.0%	1
Employees & Payroll	130	130	100.0%	1
Credit Control	120	120	100.0%	1
Security & Legislation	100	100	100.0%	1
TOTAL	1560	1560	100.0%	

Overall Grade
Grade 1

This is only a small sample of the areas reviewed during our audits. It is to give a flavour of areas covered
A full list will be agreed before any audit takes place

OPERATIONAL & FINANCIAL AUDIT

	Levels of Control			Finance	F&B	Reception	Reservations & M&E	Human Resources	Housekeeping
	Insufficient Control	Reasonable Control	Good Control						
Cash Handling, Floats & Keys									
Main Reception Safe									
Confirm the whereabouts of all keys to this safe (two/three)	0	0	10	10		10			
Drop Safe									
Confirm that a drop safe is used for all end of shift cash drops	0	0	10		10	10			
Check the last 15 days logs and confirm that the drop safe log is correctly completed with two signatures	0	5	10		10	10			
Confirm that cash is also signed out of the safe	0	5	10	10					
Banking									
General									
Are all cheques received recorded on the cheques received register.	0	0	5	5					
Are cheques recorded by an independent person not working in the Accounts Dept.	0	0	5	5					
Stock Control									
Liquor									
Is a Liquor stock check carried out each month	0	0	10	10	10				
Does the closing stock value match the balance sheet total	0	0	5	5					
Is liquor stock stored securely	0	0	10		10				
Are bars secure when not in use	0	0	10		10				
Check the last external liquor stock result for the following:									
GP%	0	2	5		5				
Surplus / Deficit	0	2	5		5				
Cellar Differences	0	2	5		5				
High allowances	0	2	5		5				
High stock holding	0	2	5		5				
Purchasing									
Petty Cash									
Check the last three returns and confirm that all receipts and vouchers are present	0	5	10	10	10	10			
Confirm that all purchases are acceptable and within company parameters	0	0	10	10	10	10			
Are any goods regularly paid for by petty cash	0	2	5	5	5	5			
Are receipts cancelled	0	2	5	5	5	5			
General Purchasing									
Are all purchase orders correctly authorised before an order is placed	0	0	10	10	10				10
Invoices are reconciled with the purchase order	0	0	5	5					
Revenue Control									
Allowances									
Check that Reception Allowances (Negative Postings) are correctly authorised	0	0	10			10			
Check that F&B Allowances (Voids etc) are correctly authorised	0	0	10		10				
Pay Ins									
Check that two weeks Opera cash takings balance with the bank pay in sheets	0	5	20	20	20	20			
Check that two weeks Opera credit card totals match the P&Q end of day reports	0	5	20	20	20	20			
Check that two weeks Opera Foreign Currency totals match bank credits with a reasonable profit	0	5	20	20	20	20			
Employees & Payroll									
Payroll									
Confirm that no hourly rates are below the minimum wage	0	0	10	10				10	
Check that the following reports are printed and signed as appropriate:									
The payroll is authorised by the GM at the trial run stage (preview)	0	0	10	10					
The payroll is authorised prior to payment	0	0	10	10					
Credit Control									
Sales Ledger									
Confirm that all internal accounts contain current and appropriate items	0	5	10	10		10	10		
Confirm that credit applications are per company standard	0	0	10	10			10		
Confirm credit limits are in the Opera sales ledger and are correct	0	0	5	5					
Security & Legislation									
All legal signage is displayed									
Reception -									
(1) Hotel Proprietors Act	0	0	5			5			
(2) Employers Liability Certificate	0	0	5			5			
(3) Accommodation prices including VAT	0	0	5			5			
F&B									
(1) Tariff inc. ABV %	0	0	5		5				
(2) Spirit measure size	0	0	5		5				
(3) Wine by glass measure	0	0	5		5				
(4) If tobacco sold Under 16	0	0	5		5				
The server room is secure, tidy and at the correct temperature	0	0	5			5			