



**Australian Government**

**Department of Education, Employment and Workplace Relations**

# **SITHACS002B Conduct night audit**

**Revision Number: 1**

## SITHACS002B Conduct night audit

### Modification History

Not applicable.

### Unit Descriptor

#### Unit descriptor

This unit describes the performance outcomes, skills and knowledge required to check and reconcile daily financial transactions and records, and produce reports relating to a commercial accommodation establishment's trading and revenue.

No licensing, legislative, regulatory or certification requirements apply to this unit at the time of endorsement.

### Application of the Unit

#### Application of the unit

This unit has application to all types of commercial hospitality venues where accommodation is provided. It applies to such venues as hotels, pubs, motels, caravan parks and hostels of any style, grade or size and to enterprises operating seasonal temporary accommodation.

This function may be undertaken by front office reception personnel or night auditors during periods of minimal customer activity at the front desk. They would operate with some level of autonomy or under limited supervision and guidance from others. However, in many establishments the night audit function is completed on an ongoing basis throughout the day by computerised systems.

### Licensing/Regulatory Information

Not applicable.

## Pre-Requisites

**Prerequisite units** This unit must be assessed after the following prerequisite unit:  
SITXFIN002A Maintain financial records.

## Employability Skills Information

**Employability skills** The required outcomes described in this unit of competency contain applicable facets of employability skills. The Employability Skills Summary of the qualification in which this unit is packaged will assist in identifying employability skills requirements.

## Elements and Performance Criteria Pre-Content

Elements describe the essential outcomes of a unit of competency. Performance criteria describe the required performance needed to demonstrate achievement of the element. Where ***bold italicised*** text is used, further information is detailed in the required skills and knowledge and/or the range statement. Assessment of performance is to be consistent with the evidence guide.

## Elements and Performance Criteria

ELEMENT	PERFORMANCE CRITERIA
1 Monitor financial transactions.	<p>1.1 Check that <b><i>transactions</i></b> have been carried out according to enterprise procedures.</p> <p>1.2 Check that balances prepared by others are accurate and have been prepared according to enterprise procedures.</p> <p>1.3 Identify financial and system <b><i>discrepancies</i></b> and resolve according to level of responsibility.</p> <p>1.4 Implement <b><i>financial systems</i></b> and financial control</p>

<b>ELEMENT</b>	<b>PERFORMANCE CRITERIA</b>
	systems according to enterprise procedures.
	1.5 Monitor systems and provide feedback to appropriate management.
2 Complete routine records and reports.	2.1 Complete routine records and <i>reports</i> accurately within designated timelines.
	2.2 Forward reports promptly to the appropriate person or department.
3 Minimise waste of printed materials.	3.1 Minimise use of printed materials and maximise electronic transmission and filing of all documents to reduce waste and negative environmental impacts.

## **Required Skills and Knowledge**

### **REQUIRED SKILLS AND KNOWLEDGE**

This section describes the essential skills and knowledge and their level, required for this unit.

The following skills must be assessed as part of this unit:

- identifying and rectifying typical variances and discrepancies that occur within an accommodation establishment
- literacy skills to read and interpret complex documents such as individual and group guest reservation information, services provided to guests and accounting folios
- high-level numeracy skills to interpret, calculate and perform financial reconciliation of complex guest and front office accounting information.

The following knowledge must be assessed as part of this unit:

- typical financial control processes and procedures that apply to front office operations
- financial reporting cycles and procedures for a front office
- importance of financial checking and reporting processes in the overall financial management of an accommodation establishment.

## **Evidence Guide**

### **EVIDENCE GUIDE**

The evidence guide provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge, the range statement and the Assessment Guidelines for this Training Package.

## EVIDENCE GUIDE

### **Critical aspects for assessment and evidence required to demonstrate competency**

Evidence of the following is essential:

- ability to check and balance a range of transactions, including identifying and rectifying discrepancies within typical workplace time constraints
- knowledge of how the night audit process impacts on overall financial management of the accommodation establishment
- ability to conduct a night audit accurately on multiple occasions covering transactions from several different operating periods.

### **Context of and specific resources for assessment**

Assessment must ensure:

- demonstration of skills within a fully equipped industry-realistic accommodation front office environment, as defined in the Assessment Guidelines, using appropriate computers and printers
- access to a computerised front office reception or accounting system currently used by hospitality industry operators to control guest registration and accounting functions
- use of industry-current front office reservations, and accounting transaction and reporting documentation.

## EVIDENCE GUIDE

### Methods of assessment

A range of assessment methods should be used to assess the practical skills and knowledge required to conduct a night audit. The following examples are appropriate for this unit:

- copies of accounting transaction records checked by the candidate
- review of accounting reconciliations, reports and documentation produced by the candidate
- case studies or problem-solving exercise to assess the ability to resolve different accounting discrepancies
- oral or written questions to assess knowledge of night audit processes and procedures and how the night audit process impacts on overall financial management of the accommodation establishment
- review of portfolios of evidence and third-party workplace reports of on-the-job performance by the candidate.

Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended, for example:

- SITHACS001B Provide accommodation reception services
- SITXADM001A Perform office procedures.

### Assessing employability skills

Employability skills are integral to effective performance in the workplace and are broadly consistent across industry sectors. How these skills are applied varies between occupations and qualifications due to the different work functions and contexts.

Employability skills embedded in this unit should be assessed holistically with other relevant units that make up the skill set or qualification and in the context of the job role.

## Range Statement

### RANGE STATEMENT

The range statement relates to the unit of competency as a whole. It allows for different work

## RANGE STATEMENT

environments and situations that may affect performance. Bold italicised wording in the performance criteria is detailed below.

***Transactions*** may relate to:

- arrivals and departures
- food and beverage
- mini-bar
- laundry and other services
- interdepartmental vouchers
- foreign currency activities
- all types of payment.

***Discrepancies*** may relate to:

- incorrect posting
- errors in guest folios
- computer problems
- errors in source documentation.

***Financial systems*** may include systems for:

- petty cash
- floats
- debtor control
- banking procedures.

***Reports*** may include:

- paper-based or electronically transmitted materials
- occupancy
- sales performance
- department break ups
- commission earnings
- supplier activity
- sales returns
- commercial account activity
- foreign currency activities.

## Unit Sector(s)

**Sector**

Hospitality



## Competency field

Competency field

Accommodation Services