



Australian Government

SITHACS007 Conduct night audit

Release: 1

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Modification History

Not applicable.

Application

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

The unit applies to all types of commercial accommodation, and to reception personnel or night auditors who check financial transactions during periods of minimal customer activity at the front desk. They work within established procedures and systems under some supervision, but the problem-solving nature of this activity means they apply some discretion and judgment.

In many establishments, the night audit function is now automated and runs throughout the day.

No occupational licensing, certification or specific legislative requirements apply to this unit at the time of publication.

Pre-requisite Unit

Nil

Competency Field

Accommodation Services

Unit Sector

Hospitality

Elements and Performance Criteria

ELEMENTS

Elements describe the essential outcomes.

1. Review financial transactions.

PERFORMANCE CRITERIA

Performance criteria describe the performance needed to demonstrate achievement of the element.

- 1.1. Check that transactions comply with organisational procedures.
- 1.2. Check that balances prepared by others are accurate and comply with organisational procedures.
- 1.3. Identify financial and system discrepancies and resolve

- according to level of responsibility.
- 1.4. Implement financial systems and financial control systems according to organisational procedures.
- 1.5. Monitor systems and provide feedback to appropriate management.
- 2. Complete routine records and reports.
 - 2.1. Complete routine records and reports accurately within designated timelines.
 - 2.2. Process end or close of day trading and reports.
 - 2.3. Forward reports to appropriate colleagues or department.
 - 2.4. Reduce waste by minimising use of printed materials.

Foundation Skills

Foundation skills essential to performance in this unit, but not explicit in the performance criteria are listed here, along with a brief context statement.

SKILLS	DESCRIPTION
Reading skills to:	interpret detailed information about service charges.
Numeracy skills to:	- work with large amounts of numerical data - reconcile individual and whole operating period transactions.
Problem-solving skills to:	work through potentially complex financial transactions to identify and rectify variances and discrepancies.
Technology skills to:	work with accounting or front office software.
Planning and organising skills to:	prioritise reporting duties to allow for timely provision to appropriate colleagues or department.

Unit Mapping Information

SITHACS302 Conduct night audit

Links

Companion Volume implementation guides are found in VETNet -
<https://vetnet.gov.au/Pages/TrainingDocs.aspx?q=68c40a93-e51d-4e0f-bc06-899dff092694>

Assessment Requirements for SITHACS007 Conduct night audit

Modification History

Not applicable.

Performance Evidence

Evidence of the ability to complete tasks outlined in elements and performance criteria of this unit in the context of the job role, and:

- use standard accounting procedures to complete an audit of the following activities from at least six different operating periods:
 - commercial account activity
 - commission earnings
 - department break-ups
 - foreign currency activities
 - occupancy
 - sales performance
 - sales returns
 - supplier activity
- check and balance transactions relating to the above activities, including identifying and rectifying discrepancies.

Knowledge Evidence

Demonstrated knowledge required to complete the tasks outlined in elements and performance criteria of this unit:

- role of night audit in overall financial management systems
- standard accounting procedures and financial control processes and procedures that apply to front office operations:
 - reporting protocols
 - reporting cycles
- features of common cashiering facilities and financial software used in commercial accommodation establishments
- features of common property management software used in commercial accommodation establishments
- main types of financial transactions that occur in a commercial accommodation establishment:
 - arrivals and departures
 - food and beverage
 - foreign currency activities
 - interdepartmental vouchers

- internal and external change backs
- laundry and other services
- mini-bar
- main types of financial systems that occur in a commercial accommodation establishment:
 - banking procedures
 - debtor control
 - floats
 - petty cash
- common types of financial discrepancies that occur in a commercial accommodation establishment:
 - computer errors
 - errors in guest folios
 - errors in source documentation.

Assessment Conditions

Skills must be demonstrated in an operational commercial accommodation environment. This can be:

- an industry workplace
- a simulated industry environment.

Assessment must ensure access to:

- fixtures and electronic equipment:
 - cashiering facilities, credit card and electronic funds transfer at point of sale (EFTPOS) facilities
 - computers, printers and scanners
 - industry-current front office reservations, accounting and reporting system
 - photocopier
 - back-up and storage systems for computer data
 - telephone lines and equipment
- computer software and applications:
 - industry-current computerised front office or accounting system
 - email
 - internet
 - word processing
 - spreadsheets
 - databases
 - specialist software for computerised reservations
 - accounting and bookkeeping
- transaction data from different operating periods.

Assessors must satisfy the Standards for Registered Training Organisations' requirements for assessors; and:

- have worked in industry for at least three years where they have applied the skills and knowledge of this unit of competency.

Links

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