



Australian Government

Assessment Requirements for SITHACS015

Conduct night audit

Release: 1

Assessment Requirements for SIT HACS015 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
- organisational policies and procedures for:
 - recording financial transactions
 - processing transactions
 - preparing account balances
 - implementing financial systems and financial controls
 - preparing financial reports.

Assessment Conditions

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

- an industry workplace; or
- a simulated industry environment set up for the purposes of assessment.

Assessment must ensure access to:

- fixtures and electronic equipment
- cashiering facilities
- industry-current front office reservations, accounting and reporting system
- computer software and applications used in hotel front office operations
- 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

Companion Volume implementation guides are found in VETNet -

<https://vetnet.gov.au/Pages/TrainingDocs.aspx?q=68c40a93-e51d-4e0f-bc06-899dff092694>