



Australian Government

SITHACS302 Conduct night audit

Release 1

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Modification History

The version details of this endorsed unit of competency set are in the table below. The latest information is at the top.

Version	Comments
1.0	E Replaces and is equivalent to SITHACS002B Conduct night audit. Prerequisite unit removed. Minor adjustments to expression of content to streamline and improve unit.

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 commercial accommodation establishment trading and revenue.

Application of the Unit

This 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.

Licensing/Regulatory Information

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

Pre-Requisites

Not applicable.

Employability Skills Information

This unit contains employability skills.

Elements and Performance Criteria Pre-Content

Elements and Performance Criteria

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

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|--|---|
| 1. Monitor financial transactions. | 1.1 Check that <i>transactions</i> 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 <i>discrepancies</i> and resolve according to level of responsibility. |
| | 1.4 Implement <i>financial systems</i> 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 <i>reports</i> accurately within designated timelines. |
| | 2.2 Process end or close day trading and reports. |
| | 2.3 Forward reports to appropriate colleagues or department. |
| | 2.4 Reduce waste by minimising use of printed materials. |

Required Skills and Knowledge

This section describes the skills and knowledge required for this unit.

Required skills

- literacy skills to read and interpret detailed information about service charges
- numeracy skills to:
 - work with large amounts of numerical data
 - identify discrepancies and inconsistencies in numerical data
 - reconcile individual and whole operating period transactions
- problem-solving skills to work through potentially complex financial transaction to identify and rectify variances and discrepancies
- technology skills to work with accounting or front office software.

Required knowledge

- role of night audit in overall financial management systems
- financial control processes and procedures that apply to front office operations, including reporting cycles.

Evidence Guide

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

Overview of assessment

Critical aspects for assessment and evidence required to demonstrate competency in this unit

Evidence of the ability to:

- conduct multiple audits covering transactions from several different operating periods
- check and balance a range of transactions, including identifying and rectifying discrepancies
- integrate knowledge of standard accounting procedures.

Context of and specific resources for assessment

Assessment must ensure use of:

- an industry-current computerised front office or accounting system
- transaction data from different operating periods.

Method 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:

- review of accounting reconciliations, reports and documentation produced by the individual
- use of case studies or problem-solving exercises to assess ability to resolve different accounting discrepancies
- oral or written questioning 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 individual.

Guidance information for assessment

The assessor should design integrated assessment activities to holistically assess this unit with other units relevant to the industry sector, workplace and job role, for example:

- SITXFIN401 Interpret financial information.

Range Statement

The range statement relates to the unit of competency as a whole. It allows for different work environments and situations that may affect performance. Bold italicised wording, if used in the performance criteria, is detailed below. Essential operating conditions that may be present with training and assessment (depending on the work situation, needs of the candidate, accessibility of the item, and local industry and regional contexts) may also be included.

Transactions may relate to:

- arrivals and departures
- charge backs:
 - external
 - internal
- food and beverage
- foreign currency activities
- interdepartmental vouchers
- laundry and other services
- mini-bar.

Discrepancies may relate to:

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

Financial systems may include systems for:

- banking procedures
- debtor control
- floats
- petty.

Reports may include:

- commercial account activity
- commission earnings
- department break ups
- foreign currency activities
- occupancy
- sales performance
- sales returns
- supplier activity.

Unit Sector(s)

Not applicable.

Competency Field

Accommodation Services