

Hotel Income Audit Checklist and SOP

By Checklist.com

- ☐ **Identify the review date, property and preparer**
Record the business date and report cutoff. Confirm the night-audit status and which financial review stage remains open.
- ☐ **Collect the audit pack and exception handover**
Obtain the relevant PMS, outlet, cashier and settlement reports plus the night-audit exception log. Check that each report covers the intended period and is the latest approved version.
- ☐ **Check report completeness before comparing totals**
Look for missing outlet batches, failed interfaces, duplicate imports and reports generated before processing finished. Mark incomplete inputs so a provisional total is not presented as final.
- ☐ **Reconcile room revenue to supporting postings**
Trace differences between the room-revenue report and its detailed transactions. Review unusual rates, allowances, routing and package allocations under the property's rules; do not infer an error from a low rate alone.
- ☐ **Reconcile outlet revenue and transfers**
Compare the approved outlet totals with the postings received by the PMS or accounting workflow. Trace room charges, voids and delayed transfers without counting the same sale twice.
- ☐ **Review payment, deposit and settlement differences**
Use the property's reconciliation method to distinguish revenue from payment movements. Check refunds, deposits and settlement timing against their supporting records; do not force different cutoff periods to balance.
- ☐ **Examine adjustments, discounts, voids and refunds**
Check the reason, supporting transaction and required approval. Identify unusual patterns for review without treating every exception as misconduct. Record any missing authorization.
- ☐ **Record and assign each unresolved discrepancy**
Capture the reference, amount and currency where relevant, expected versus reported result, likely timing issue if evidenced, owner and deadline. Do not include full payment-card data.
- ☐ **Obtain approval for necessary corrections**
Submit evidence and proposed treatment to the authorized reviewer. Preserve the original reference and approval trail; do not backdate, reopen or finalize a date beyond your permissions.
- ☐ **Apply approved corrections and recheck affected totals**
Use the documented system procedure and avoid simultaneous activity that could invalidate the reconciliation. Regenerate affected reports where needed and ensure the correction was not posted twice.
- ☐ **Confirm the review disposition**
Record whether the audit is reconciled, awaiting evidence or escalated. Apply the property's finalization criteria rather than inventing a universal acceptable difference.
- ☐ **Complete reviewer handover and retain the evidence**
Record reviewer approval or the precise outstanding decision. Link the final report pack and exception record in approved storage, and notify the owners of any carried-forward work.