



RESOURCE LIBRARY - ADMINISTRATION
Controllers Self Evaluation Checklist

CODE: 01.06.002

EDIT
ON: 1

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FINANCIAL CONTROL EVALUATION REVIEW

NO	REVIEWED ITEM	SCORE	NO	REVIEWED ITEM	SCORE
01	Revenue - Rooms		07	Accounts Payable & payments	
02	Revenue - F&B and Other Income		08	Capital Expenditure	
03	Cash Handling		09	Payroll & Personnel	
04	Credit Control & Accounts Receivable		10	General Controls	
05	Purchases & Inventories		11	Accounting Procedures	
06	Food & Beverage - General Controls		12	IT Controls	
				TOTAL SCORE	

HOTEL: _____

NAME OF CONTROLLER: _____

REVIEWED BY: _____

DATE OF REVIEW: _____

TOTAL SCORE ACHIEVED THIS REVIEW: _____

TOTAL SCORE ACHIEVED LAST REVIEW: _____

Guidelines to Completion of the Check Lists

Principal controls in different areas of the hotel are assessed under the various sections of the questionnaire, department heads should refer to the appropriate OSM sections where indicated.

Current Practice	Reply	Remedial Action Plan (Form B) for completion?
Where there is <i>full</i> compliance to SOP requirements (which also includes those areas of non-compliance for which “Deviations from SOP” have been granted by Head Office).	Yes	Not required
Where alternative controls exist but without formal “Deviation from SOP” granted by Head Office.	No (alternative Controls in place)	Yes – to explain the reason for alternative controls and reason for not applying for deviation approval from Head Office.
Where there is partial or non-compliance to SOP requirements	No (follow Up Action Required)	Yes – with identical weaknesses, detailed practical suggestions (for additional procedures or processes) should be indicated to strengthen these control areas. This includes specifying actions, identifying personnel responsible for implementation and when the action is to be implemented.

It is important that the completed questionnaire reflect what is **actually** happening and not **what should be** happening. It is therefore necessary to ensure a “true view” is reflected when completing the questionnaire. Weak controls and non-compliance need to be identified in order that they are effectively remedied.

OBJECTIVES	CONTROL (S) IN PLACE		
	YES	NO	
Alternative Controls in place			
Follow Up Action Required			
01 REVENUE - ROOMS			
Room Rates			
a) Is the potential room revenue report properly checked before the “room and tax” is posted by the Night Audit?			
b) Are there adequate controls to ensure that any discrepancies between housekeeping and front office room status are reported			
c) Are room rates adequately verified to underlying agreements or reservation correspondence by Income Audit, especially those			
e) Are all changes to room rate or actual room changes properly authorized?			
Physical Room Checks			
f) Is there evidence of daily checking of vacant rooms where a random inspection is made by night security and documented on the physical room check report?			
g) Where irregularities are noted on the physical room check report, is there evidence that these irregularities are properly followed up and investigated?			
h) Does Income Audit verify authorization of complimentary rooms on a regular basis?			
Allowances for Rooms Revenue			
i) Are allowance vouchers for room revenue properly approved by the Front Office Manager prior to crediting to the guest folio/accounts receivable?			
Occupancy Statistics			
j) Are there adequate controls to ensure the occupancy statistics are properly calculated in accordance with Group guidelines?			
k) Are there controls to ensure room revenue arising from day lets, late check outs, forfeited deposits, guaranteed (early) arrivals and			

OBJECTIVES	CONTROL (S) IN PLACE		
	YES	NO	
		Alternative Controls in place	Follow Up Action Required
no show charges are excluded from occupancy statistics?			
l) Total number of ratings by each category to assess the effectiveness of the controls over Revenue-Rooms.			
02 REVENUE - F&B AND OTHER INCOME			
a) Are hard checks (i.e. not printed by Micros) pre-numbered and properly accounted for?			
b) Is there evidence that the night auditor verifies the postings of all hard checks by reconciling the totals to the summary?			
Recording of Revenue			
c) Are there adequate procedures to ensure that checks are raised immediately after an order is placed and that outstanding checks are closed after a reasonable time?			
d) Is there evidence of random checks of charges to City Ledger Accounts by Income Audit to ensure proper approval?			
e) Are checks carried out on a regular basis to ensure that there are no abuses of staff privileges in the usage of House Accounts?			
f) Are there adequate controls to ensure the interfaced data transfer from Micros POS to the front office system are verified daily?			
Guest Check Verification			
g) Is cash integrity testing properly carried out at the outlets on a quarterly basis?			
h) Are random open table checks performed by the Material Supervisor on a regular basis?			
Telephone			
i) Is a monthly comparison carried out, and independently reviewed, between the cost of telephone charges being invoiced, and			

OBJECTIVES	CONTROL (S) IN PLACE		
	YES	NO	
		Alternative Controls in place	Follow Up Action Required
charges as per the Call Accounting System?			
Laundry			
j) Is a monthly comparison carried out, and independently reviewed, between the cost of guest laundry being invoiced from outside laundry companies and the expected charges as per Revenue Records?			
Concessionaires			
k) Are there adequate controls to ensure contracts for all concessionaires and are the related insurance documentation are properly maintained?			
l) Are there adequate controls (e.g. checklist) to ensure all charges for the concessionaire contracts are invoiced on a timely and accurately basis?			
m) Total number of ratings by each category to assess the effectiveness of controls over Revenue-F&B and Other Income.			
03 CASH HANDLING			
Point of Sale Cashiering			
a) Are void checks properly Approved by the outlet manager and highlighted in the outlet shift summary?			
b) Are void checks adequately reviewed independently from the outlet (e.g. by income audit)?			
End of Shift			

OBJECTIVES	CONTROL (S) IN PLACE		
	YES	NO	
		Alternative Controls in place	Follow Up Action Required
c) Are there adequate procedures in place to ensure that all open checks are closed by the end of the day?			
d) Is the cash "drop" properly witnessed by an independent officer and evidenced on the deposit summary?			
General Cashier			
e) Is there evidence of reconciliation between the bank-in amount and the total cash receipts on a daily basis?			
House Banks			
f) Are there adequate controls to safeguard house banks against theft or misuse?			
g) Are the requirements of fidelity cover of the hotel's insurance properly complied with for each custodian?			
h) Is there evidence of an independent surprise house bank check/cash count at least on a monthly basis with results properly documented for review?			
i) Do all custodians of house banks sign a 'house bank contract' to ensure they are 'bonded' for the safe custody of hotel funds?			
j) Is there evidence of review of the daily cash report for receipts and disbursements with all supporting documents (signed credit card vouchers, guest checks etc) by Income/Night Audit?			
k) Are discrepancies noted during cash counts adequately followed up and the amounts reimbursed by the responsible person(s)?			
Cash Collection by Cashiers			
l) Are there specific procedures to prevent staff with conflicting responsibilities (e.g. handling accounts receivable) being permitted to receive cash?			
m) Are there adequate procedures to ensure that paid outs are properly approved by the appropriate authority?			

OBJECTIVES	CONTROL (S) IN PLACE		
	YES	NO	
		Alternative Controls in place	Follow Up Action Required
n) Are paid outs independently reviewed for verification and posted to the correct guest account?			
Foreign Exchange			
o) Are exchange rates obtained from a suitable bank daily and the exchange rate offered to guests updated accordingly?			
p) Is there evidence that the Income Auditor verifies the foreign exchange gain on a daily or weekly basis taking into context of the 4% commission?			
Paid Outs			
q) Are there adequate controls to ensure that the US\$ 30 to 250 and over US\$ 250 approval limits with regards to paid outs are adhered to?			
r) Total number of ratings by each category to assess the effectiveness of controls over Cash Handling			
04 CREDIT CONTROL & ACCOUNTS RECEIVABLE			
Credit Control – Guest			
a) Are there adequate controls to ensure all guests complete a registration card upon check-in, which indicates, in particular method of settlement and a sample of the guest signatures?			
b) Are the proper vetting procedures in place to assess the credit worthiness of guests?			
c) Are there procedures in place to ensure that confirmation is properly obtained from companies/travel agents for settlement of account prior to the setup of the credit account?			
d) Are there daily checks of the guest ledger to ensure only accounts for current guests are maintained and that the ledger balance comprises solely of guest folios?			

OBJECTIVES	CONTROL (S) IN PLACE		
	YES	NO	
		Alternative Controls in place	Follow Up Action Required
Over Credit Limit Report			
e) Is the "over credit limit report" printed daily which highlights guest balances exceeding their prescribed credit limits?			
f) Is there evidence of daily review of the over the credit limit report by Credit Manager and Controller with follow up actions where appropriate?			
Walk-ins			
g) Are deposits obtained for walk-in guests equivalent to 1.5 times of the anticipated room charge?			
h) Is there evidence that balances of walk-in guests are properly monitored by Credit Manager, and where these balances have exceeded the respective deposits, are they promptly reported to the Duty Manager?			
Guest Check Out/Late charges			
i) Are late charges properly recorded on late charge vouchers and attached to the guest folio?			
j) Are all changes made to guest folios adequately supported and properly documented and authorized?			
k) Are the reasons for late charges adequately documented and promptly transferred to accounts receivable pending further action?			
l) Is there evidence that late charges are assessed relative to cost of collection and value of guest account, and properly approved by the Controller prior to write off?			
Credit Control – Accounts Receivable			
m) Are credit application forms properly completed and duly approved with adequate details of third party references obtained for all new receivable accounts?			

OBJECTIVES	CONTROL (S) IN PLACE		
	YES	NO	
		Alternative Controls in place	Follow Up Action Required
n) Are appropriate exception reports and ageing analyses produced and reviewed on a regular basis, where credit limits have been exceeded or are missing, are they properly followed up?			
o) Are there adequate procedures for monitoring and collection of outstanding balances?			
p) Are credit meetings held when <95% of the hotel's debts are current or in 30 days category?			
q) Are the appropriate personnel in attendance at the credit meetings with minutes properly taken to record matters discussed and action to be taken?			
r) Are there procedures in place to ensure that all cheques received by incoming mail are received and listed in duplicate by a staff member independent of the accounting recording function and that the cheques are stamped immediately "for a/c payee only"?			
Returned Bank Checks			
s) Are there adequate procedures to ensure that returned bank checks are notified to the Controller and properly followed up for subsequent settlement?			
Advance Deposits			
t) Are there adequate procedures in place to ensure deposits for rooms and functions are requested and collected?			
u) Are pre-numbered advance deposits receipts issued and appropriately distributed?			
v) Is the "deposits received report" reviewed by management and properly reconciled to the general ledger on a regular basis?			
w) Are refunded deposits properly checked to ensure that conditions of refund have been met (e.g. sufficient notice etc.) and are properly approved and supported prior to payment?			
x) Are there adequate controls in place to ensure that refunded amounts are calculated correctly (i.e. taking into account of commission and foreign currency)?			

OBJECTIVES	CONTROL (S) IN PLACE		
	YES	NO	
		Alternative Controls in place	Follow Up Action Required
Provision for Doubtful Debts			
y) Is the provision for doubtful debts properly prepared and analyzed on a timely basis and approved by the GM, Controller and Credit Manager?			
Write-Off of Uncollectible Debts			
z) Is there evidence that debts are properly approved prior to write off?			
Adjustments			
aa) Are there procedures in place to ensure that all accounts receivable adjustments for commission and deposits are reviewed and authorized by the Controller before they are posted?			
bb) Total number of ratings by each category to assess the effectiveness of controls over Credit Control-Accounts Receivable.			
05 PURCHASE & INVENTORIES			
Purchase Requisitions – General			
a) Is the ordering of all goods or services for all departments (except for ad hoc purchases < US\$ 250 made via petty cash) handled by the Purchasing Department?			
b) Are there proper controls to ensure that Purchase Requisition Forms have been properly completed by the requisitioning department and approved by the relevant department head/executive before being passed to the Purchasing Department for processing?			

OBJECTIVES	CONTROL (S) IN PLACE		
	YES	NO	
		Alternative Controls in place	Follow Up Action Required
c) Are there adequate controls to ensure that minimum and maximum inventory levels are reviewed, authorized and updated on a regular basis with due regards to utilization and the lead time for replenishment?			
d) Where there are changes to the minimum and maximum inventory levels are they adequately supported with regards to consumption pattern, projected volume of the hotel's future activity?			
e) Are there adequate controls to ensure supplier selection is properly approved and based on written quotations from at least 3 suppliers?			
f) Are suppliers selected in accordance to company policy, having been properly vetted by the Materials Management Department and end users?			
g) Are there adequate controls to ensure that the Purchasing Department prepares and issues PO's on the basis of the daily purchase requirements generated by the inventory system and in accordance with prescribed inventory levels (i.e. PO's should not be raised if inventory on hand exceeds prescribed minimum level)?			
h) Are there adequate controls to ensure that computer generated pre-approved PO's are not revised or overridden without proper approval of Executive Chef and F&B Department heads?			
i) Are the appropriate expenditure authority limits properly adhered to, including the approval from MH&R where pre-set limits have been exceeded?			
j) Are outstanding orders reviewed at least monthly?			
k) Are cancelled orders promptly notified to the supplier to obtain their approval?			
l) Where there have been price increases subsequent to approval in purchase order, are there adequate procedures to ensure that a new PO is issued and approved?			

OBJECTIVES	CONTROL (S) IN PLACE		
	YES	NO	
		Alternative Controls in place	Follow Up Action Required
Goods Receiving			
<i>m)</i> Is there appropriate authority for acceptance of goods, such as copy of signed PO or market list, periodic beverage list etc.?			
<i>n)</i> Are checking procedures for deliveries properly carried out before acceptance of goods (e.g. quantity, price, weight, quality, specification checks)?			
<i>o)</i> Are there adequate procedures in place for follow up by the Materials Manager if the price quoted does not agree with the order?			
<i>p)</i> Does the Receiving Department properly record the daily receipts, notify the relevant parties (including the Accounts Payable section) and obtain acknowledgement of receipt from either the storekeeper or the outlets directly?			
<i>q)</i> For part deliveries, does the Receiving Department properly indicate on Pos the outstanding items and follow up promptly until the order has been completely fulfilled?			
<i>r)</i> For deliveries rejected, are there adequate procedures to ensure that the Purchasing Department is properly advised of such and that Credit Memos are properly approved?			
Inventory Control			
<i>s)</i> Are there adequate procedures to ensure goods are checked and counted against the delivery note before acceptance and are taken directly to the appropriate storage areas upon receipt?			
<i>t)</i> Are the storerooms kept orderly, secure and locked at all times when not supervised by the storekeeper?			
<i>u)</i> Are there procedures and controls to ensure that inventory items are put into storage on a proper rotation and used on a First In First Out basis?			
<i>v)</i> Are storeroom keys clearly identified and kept in a sealed envelope or locked cabinet with a logbook maintained to record issuance and return of keys, and staff involved?			

OBJECTIVES	CONTROL (S) IN PLACE		
	YES	NO	
		Alternative Controls in place	Follow Up Action Required
w) Are there adequate procedures to ensure stock issues are properly supported by authorized requisition forms and are verified before issuance are made?			
x) Is there adequate segregation of duties between staff responsible for maintaining inventory records and the storekeeping function?			
y) Is there evidence that inventories are counted in full at least on a quarterly basis with discrepancies properly followed up and investigated?			
z) Are stock movement and exception reports generated on a timely and regular basis for management review and follow-up?			
06 FOOD & BEVERAGE - GENERAL CONTROLS			
F&B – Costing			
a) Are detailed recipe cards prepared by Executive Chef for the monitoring of food costs and menu popularity?			
b) Are food costs charged directly to the individual cost centers (or as allocated by the Executive Chef based on a predetermined ratio)?			
c) Are “across the border” transfers of food and beverage properly monitored, calculated, and recorded?			
d) Is there evidence that cost trend analysis is properly monitored to ensure food and beverage costs are adequately controlled?			
F&B – Purchasing			
e) Are the proper procedures over the selection of F&B suppliers being adhered to, and are all selections approved by the GM and FC prior to being added to Creditors Master File?			
f) Is there adequate segregation of duties to ensure that the Materials Manager and the Accounts Payable Clerk cannot singularity approve a new supplier and make additions to the			

OBJECTIVES	CONTROL (S) IN PLACE		
	YES	NO	
		Alternative Controls in place	Follow Up Action Required
Creditors Master File?			
<i>g)</i> Is there evidence that the sealed bid tending procedures are properly observed to ensure price competitiveness is achieved?			
<i>h)</i> Is there evidence that prices quoted on orders as raised by the purchasing function are checked to ensure that they are the lowest of the quotations received, where such is not the case, adequate explanation is documented?			
F&B – Stores and inventories			
<i>i)</i> Are food items properly inspected for quality, quantity, matching delivery note to PO etc. prior to acceptance?			
<i>j)</i> Are spot checks performed by the Material Supervisor to ensure the receiving procedures are performed properly in accordance with the specification of the order?			
<i>k)</i> Is there evidence that regular inspection of storage areas is conducted by the Materials Manager and the Controller/Assistant Controller (e.g. Signoff charts after each inspection)?			
<i>l)</i> Are there adequate controls to ensure procedures over the issuance of beverage against par stock level are properly observed?			
<i>m)</i> Total number of ratings by each category to assess the effectiveness of controls over Food and Beverage – General controls.			
07 ACCOUNTS PAYABLE & PAYMENTS			
<i>a)</i> Are invoices, delivery notes and purchase orders to the A/P section on a timely basis to ensure payables are processed in the proper accounting period?			
<i>b)</i> Are invoices properly matched to the approved purchase order, delivery notes, and receipt documents to ensure payment is bona fide?			

OBJECTIVES	CONTROL (S) IN PLACE		
	YES	NO	
		Alternative Controls in place	Follow Up Action Required
c) Are evidence of delivery/satisfactory performance of services properly verified before settlement is arranged?			
d) Are payment vouchers properly prepared and entries verified and reviewed before the general ledger is updated?			
e) Is the liability properly taken up where discrepancies are noted on the invoices or where there has been a delay in receipt of invoices?			
f) Is the posting of invoices properly verified and the general ledger report reviewed for rejected entries?			
g) Are month end procedures followed and accruals properly set up at month end including the review of outstanding purchase orders to identify any understatement of liabilities?			
h) Are monthly A/P reports generated and reviewed by management on a monthly basis?			
i) Is the accounts payable control account properly reconciled to the Outstanding Payable Report on a monthly basis?			
j) Are procedures in place to fully utilize the credit terms extended by suppliers?			
k) Are disputed payments brought to the attention of management and properly resolved?			
l) Are cheques and remittance advice properly prepared and approved before payments are made (i.e. details agreed to PERs)?			
m) Is there adequate segregation of duties between those staff responsible for the printing of cheques and those with access to the creditor master file?			
n) Are bank checks payments properly recorded and posted to the relevant sub-ledger and control accounts?			
o) Are there adequate procedures to control advance or cash payments?			
p) Are paid invoices and the related documentation properly cancelled to ensure that no duplicate payments can be made?			

OBJECTIVES	CONTROL (S) IN PLACE		
	YES	NO	
		Alternative Controls in place	Follow Up Action Required
q) Is the issuance of cheques handled by someone independent of the A/P function?			
r) Are unused cheques kept in secured place/and properly restricted from misappropriation?			
s) Are reconciliations between suppliers' statements and the creditor sub-ledger performed on a timely basis with reconciling items properly dealt with and resolved?			
t) Are bank reconciliations prepared on a timely basis with outstanding non-presented bank checks properly followed up?			
u) Are disbursements from the house bank properly approved and supported by vouchers/invoices/receipts?			
v) Are there adequate independent approval procedures in place to ensure a cheque signatory does not approve his or her own cash voucher?			
w) Total number of ratings by each category to assess the effectiveness of controls over Accounts Payable & Payments.			
08 CAPITAL EXPENDITURE			
a) Do significant Capex projects (i.e.>US\$150k) properly follow Project Implementation Procedures per policy?			
b) Are there adequate procedures in place to ensure the proper authorization limits for procedures of capex are strictly adhere to?			
c) For significant projects, is there proper documentation of approval, of monitoring, maintaining technical specifications and impact of the project?			
d) Are assets recorded on a timely basis in a fixed asset sub-ledger which categorizes the assets by type?			
e) Is there a monthly reconciliation of fixed assets sub-ledger totals to the general ledger?			
f) Are deprecation charges calculated in accordance with group policy?			

OBJECTIVES	CONTROL (S) IN PLACE		
	YES	NO	
		Alternative Controls in place	Follow Up Action Required
<i>g)</i> Are there adequate approval procedures in place for fixed assets disposed of or removed from the hotel and are these properly documented and recorded?			
<i>h)</i> Where a physical count was considered necessary and carried out, is a reconciliation between the count results and book records promptly prepared within 2 weeks of the physical count with discrepancies properly followed up?			
<i>i)</i> Are the required seal procedures followed for purchases or awarded contracts of US\$50k or more?			
<i>j)</i> Are approved independent Quality Surveyors properly consulted for subcontractor assignment?			
<i>k)</i> Are minutes of tender committee meetings circulated to all attendees properly documenting suppliers/contractors invited to bid, tenders submitted, and their value, and reasons for supplier/contractor selection?			
<i>l)</i> Is there evidence that only "Qualified" contractors are appointed and such appointments are properly supported by recommendation letters, insurance policy etc.?			
<i>m)</i> Is there evidence that an in-house costing sheet is prepared for all works contracted out, and properly approved by the Chief Engineer?			
<i>n)</i> Is there evidence that all awarded contracts are supported by a Contractor Selection Report, and properly approved by the GM?			
<i>o)</i> Is a log of historical contractor selection results maintained to ensure a transparency in the contractor awards over time?			
<i>p)</i> Are post project completion reviews carried out and approved by the GM? Is a copy of the review attached to the final payment made to the contractor?			
<i>q)</i> Total number of ratings by each category to assess the effectiveness of controls over Capital Expenditure.			

OBJECTIVES	CONTROL (S) IN PLACE		
	YES	NO	
	Alternative Controls in place		Follow Up Action Required
09 PAYROLL & PERSONNEL			
Changes to Headcount			
a) Are monthly reconciliation prepared between the payroll records and the total number of employees per the headcount?			
b) Is there evidence that random checks of pay slips are performed by management against the payroll record 5% of total monthly payroll to ensure existence of employee?			
c) Are there procedures in place to ensure additions and deletions to payroll properly approved, reviewed and supported?			
d) Is there evidence that the employee master file audit report is reviewed before the payroll is run to ensure that no unauthorized changes are made?			
Timekeeping and Payroll Accounting			
e) Is there evidence that attendance reports, especially overtime work, are properly authorized and that the recorded time worked is checked for completeness and accuracy?			
f) Is there evidence that payroll worksheets are reviewed by the Assistant Controller and approved by the Controller before payment is prepared?			
g) Are monthly reconciliation performed, and independently reviewed, between the actual payments and the payroll control accounts in the general ledger?			
h) Are there adequate controls to ensure that the hiring of temporary or casual staff is properly authorized?			
Vacation and Other Benefit Entitlements			
i) Are there adequate procedures to ensure that the payroll department is informed of staff being on vacation and that the paymaster maintains a record of vacation taken by each employee?			

OBJECTIVES	CONTROL (S) IN PLACE		
	YES	NO	
		Alternative Controls in place	Follow Up Action Required
j) Are there adequate controls to ensure that sickness and maternity leave pay are properly calculated, approved, and do not exceed entitled amounts?			
k) Are bonuses properly approved and calculated? Is that reconciliation performed between the bonus payable and provisions made on a timely basis?			
Expense Reporting			
l) Are proper approval controls in place to ensure that expense report and petty cash reimbursements are made for bona fide business expenses only and filed for approval within one month of incurrence?			
m) Are advances granted properly approved and monitored to ensure timely settlement?			
n) Are corporate credit cards issued to authorized personnel only?			
General Manager's Expenses			
o) Are GM expenses properly supported and verified by Controller and authorized by Operations and Human Resources Director?			
10 GENERAL CONTROLS			
Cash Management			
a) Are monthly bank reconciliation's performed for all bank accounts? Are procedures with regards to segregation of duties, evidence of independent review and relevant follow up adhered to?			
b) Is the general cash position of the bank accounts reviewed by management regularly for the idle cash in current accounts, unnecessary overdrafts etc?			
c) Are deposits only placed with approved financial institutions and are placement limits properly observed?			

OBJECTIVES	CONTROL (S) IN PLACE		
	YES	NO	
		Alternative Controls in place	Follow Up Action Required
d) Are adequate procedures in place to ensure bank facilities documentation are properly updated in the event of change/resignation/addition of signatories?			
e) Total number of ratings by each category to assess the effectiveness of controls over General Controls.			
11 ACCOUNTING PROCEDURES			
a) Are all the postings to the General Ledger supported by a journal voucher, which is pre-numbered and properly approved?			
b) Are all major sub-ledgers reconciled to the General Ledger on a monthly basis?			
c) Is there evidence of review and approval by Controller or Assistant Controller on the reconciliations?			
d) Are suspense accounts cleared on a regular basis, and are long outstanding items investigated?			
e) Are terms and conditions of barter agreements stated and properly approved by Head Office?			
f) Are barter accounts reconciled monthly to ensure credits do not exceed deferred income balance?			
g) Are barter agreements disclosed in the monthly accounts?			
h) Total number of ratings by each category to assess the effectiveness of controls over Accounting Procedures.			
12 IT CONTROLS			
Business Continuity Plan			
a) Are manual-operating procedures for business continuity plan issued to all operating departments?			
b) Are the BCP'S regularly tested with one planned shutdown and one unexpected shutdown exercise carried out each year?			

OBJECTIVES	CONTROL (S) IN PLACE		
	YES	NO	
		Alternative Controls in place	Follow Up Action Required
Physical Access			
c) Are the Physical controls over computer hardware and software adequate to prevent unauthorized access?			
Logical Access			
d) Are users required to log onto the system with a unique user ID and password?			
e) Are passwords required to be at least 6 characters long?			
f) Are passwords changed on a regular basis, upon registration or transfer of staff and/or at least every 90 days?			
g) Are systems programmed with limited invalid logon attempts before the system is automatically lockout?			
h) Are NDS audit logs regularly reviewed to ensure updates to program or data files are properly authorized?			
i) Is systems activity by external parties and support personnel properly monitored o ensure access is given only to affected areas? Are passwords changed after each support session?			
j) Is a user list produced and circulated to Department Heads for review at least twice a year to ensure obsolete user ids are removed from the system?			
Internet and E-Mail Security			
k) Is a "Firewall" software installed between the external and the internal local area network to protect against unauthorized users?			
l) Are virus-scanning software installed to scan incoming e-mail attachments?			
Software Access Security			
m) Is access to application software adequately protected against unauthorized users through password controls?			

OBJECTIVES	CONTROL (S) IN PLACE		
	YES	NO	
		Alternative Controls in place	Follow Up Action Required
Back Up			
n) Do backup procedures ensure that daily backups are conducted for all data files?			
o) Are backups retained for adequate time periods to enable recovery of files?			
p) Are backups securely kept in an independent, off site environment?			
Anti-Virus			
q) Are adequate anti-virus software installed and updated on a regular basis?			
Segregation of Duty			
r) Are the responsibilities for computer processing, security maintenances, system programming and application programming segregated?			
Use of Software			
s) Are procedures in place to prevent the use of unlicensed software in servers?			
t) Is there evidence that users' directories are monitored periodically to ensure only licensed software is being used?			
u) Are computer users informed that they are not allowed to install their own software for use at the hotel, and/or copy or remove hotel software for unauthorized use?			
v) Total number of ratings by each category to assess the effectiveness of the internal controls over IT Controls.			
TOTAL SCORE ACHIEVED ALL SECTIONS			

GENERAL COMMENTS: