



Hotel Night Audit Checklist

Revenue integrity controls

- All room charges and taxes for in-house guests are posted.
- Rate overrides and manual adjustments meet documented approval thresholds.
- Discounts, rebates and complimentary items include compliant justification.
- Tax treatments and exemptions are applied correctly.

Guest ledger and folio accuracy

- High-value or unusual folios have been reviewed.
- No-shows and reinstatements are processed according to policy.
- Room status discrepancies are identified and recorded.

Payment control and reconciliation

- Cash activity aligns with shift-level records.
- Card activity aligns with daily settlement expectations.
- Refunds and paid-outs include valid business reasons.
- Any imbalance above the defined tolerance level is logged.

Exception governance

- Material discrepancies are recorded in a central exception log.
- Each item has an assigned owner and resolution timeline.
- Supporting evidence is retained or referenced.
- Escalation thresholds are applied consistently.

Business date closure standard

- Required revenue and payment validations are complete.
- Material variances are documented prior to rollover.
- The business date is rolled in line with policy.
- A daily close summary is issued for finance review.

