ICFR – HOTEL LEVEL CONTROLS

Consolidation and Financial Reporting – Internal Control Department

Owner	SVP Consolidation & Financial Reporting		
Date	**Modified by**	**Version**	**Comments**
March 2025	Internal Control Department	V01.2025	Version 1
June 2025	Internal Control Department	V02.2025	Corrections
July 2025	Internal Control Department	V03.2025	Corrections
November 2025	Internal Control Department	V04.2025	New Annex (invitations and cancellations)

Control	Control description	Documents

HLC.01.C01	Cash refunds are only applicable to guests who are accommodated in the hotel. When a cash refund occurs, a copy of the invoice signed by the guest and the team member is kept as evidence of the correct execution of the cash refund.	For the day randomly selected, report the following evidence (TMS details in ***Annex 1***):
		a) TMS Transaction (*ZEY_R_FC_SI_01 - Till operations*) showing the till movements, filtering by:
		- Balance date
		- Amount <0
		- Payment method's code: CASH
		- Operation Type:
		    5 Advance Payment with invoice
		    6 Advance Payment w/o invoice
		    8 Invoice payment
		
		- In case <u>it is a cash refund</u>:
		b) Copy of the invoice signed by the guest and by the team member who has made it.
		c) Copy of the signed Registration Form to check the sign of the guest.
		
		- In case <u>it is not a cash refund</u> (invoice correction):
		d) Copy of the invoice history (*ZEY_FC_SI_07_ALV - Invoices Report*) showing all invoices associated to the reservation to confirm the invoice correction.
		
		Related procedures & templates:
		[FO Cash Handling Cash Reconciliation](#)

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Control	Control description	Documents
HLC.01.C02	At each Front Office shift change, there is a verification of the cash balance comparing the amounts posted in TMS for the different payment methods versus the cash in the Front Office drawer. This reconciliation is posted in the template cash count which is signed by both the outgoing and the incoming team members. Every day before the "night audit process", the Front Office member changes till status to 'closed' and executes the Balance. A cash movement will be automatically posted with the description *'Transfer between Cash'* for the amount of cash that exceeds the cash float. This amount has to be taken out of the physical cash drawer and placed in an envelope/seal bag. The dropping of the cash in the drop safe is done by the team member/s signing the "Drop safe witness list".	For the day randomly selected, report the following evidence: a) Copy of the cash count template signed by both the outgoing and the incoming team member for the three shifts and the night audit (only when performed). In case of differences, a clear and detailed explanation must be included. b) Copy of /CCSHT/FC_CA03 - Display tills showing the movement *Transfer between cash* and the cash float. (See **Annex 1**) c) Copy of the "drop safe witness list" signed by the team member/s. Related procedures & templates: FO Cash Handling Cash Reconciliation Cash count FO Cash Handling Cash Consolidation & Bank Deposit Cash handling Drop safe witness list
HLC.01.C03	Every day the F&B Team performs the pre-daily close ("X REPORT") printing an overview of all tickets of the room with the "*Shift change*" or "*Shift change employee button*" in POS. At the end of the day, F&B Team performs the "*daily close*" ("Z REPORT" – DAY CLOSURE REPORT) clicking on "close till" button and fills the "F&B CASH TEMPLATE". The F&B Team delivers to Front Office the rest of the documentation (cash collected, room charges receipts, credit card receipts & payment terminal's closing; only if they are filed by Front Office). A copy of "Z REPORT" - DAY CLOSURE REPORT and "F&B CASH TEMPLATE" are signed by F&B and Front Office team members. Note: A "*daily close*" ("Z REPORT" – DAY CLOSURE REPORT and "F&B Cash template) **must be perform** and deliver the money to Front Office if the till is left unattended between services for a long time.	For the day randomly selected, report the following evidence: a) Copy of the "Z report" – Day closure report signed by both the F&B and FO (including the daily close between services when applicable (dedicated team member in charge of the till or shift free between services)). b) F&B Cash template signed by both the F&B and FO. In case of differences, a clear and detailed explanation must be included c) Credit card closing of back up terminals (if the outlet does not use the 3C Planet payment gateway) d) Signed cancelled tickets (if not applicable for the selected day, please add the evidence from SAP) (see **Annex 1**). e) Signed invitation tickets (if not applicable for the selected day, please add the evidence from SAP) (see **Annex 1**). Related procedures & templates: F&B Cash handling procedure F&B Cash template
HLC.02.C01	For hotels with cleaning room service, the housekeeping manager and the front office manager check that the number of rooms sold the previous day are reconciled with the number of rooms cleaned on a daily basis. The *Rooms reconciliation template* must be signed by GM, FOM and Housekeeping Manager.	For the day randomly selected, report the following evidence: a) Copy of the daily reconciliation signed by the housekeeping manager, front office manager and general manager. In case of differences, a clear and detailed explanation must be included. b) Copy /CCSHT/NA_003 - Daily Management report of the day before the day randomly selected (see **Annex 1**). Related procedures & templates: Control Lists and Actions Management Rooms reconciliation EN Rooms reconciliation ES Rooms reconciliation FR Rooms reconciliation IT Rooms reconciliation PT

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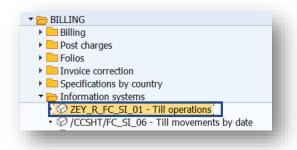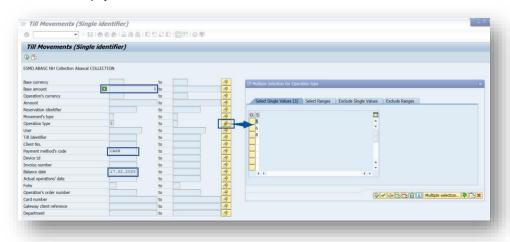| Control	Control description	Documents
		Rooms Monthly Reconciliation
HLC.03.C01	On a monthly basis the general manager of the hotel performs an analytical review of the evolution of PL of the hotel to ensure the reasonability of the figures. This analysis is shared with the Regional Director.	For the month randomly selected, report the following evidence: a) PL reviewed by GM and Regional Director.
HLC.03.C02	At the end of every day the general manager of the hotel jointly with the heads of the hotel departments sign off in SAP a checklist of the controls performed to ensure the proper management of the hotel (EOD reports).	For the day randomly selected, report the following evidence: a) SAP report showing that the EOD has been signed in time (less than 5 days) Note: the EOD of "x" day, should be used the reports with issue date "x+1" day. Related procedures & templates: Control Lists and Actions Management End of day reports digitalization process manual

ANNEX 1

HLC.01.C01 - Steps in TMS:

a) TMS Transaction (*ZEY_R_FC_SI_01 - Till operations*):

showing the till movements, filtering by:

- Balance date (17.02 in the example)
- Amount <0
- Payment method's code: CASH
- Operation Type
  - 5   Advance Payment with invoice
  - 6   Advance Payment w/o invoice
  - 8   Invoice payment

- In case <u>it is a cash refund</u>:
  b) Copy of the invoice signed by the guest and by the team member who has made it.
  c) Copy of the signed Registration Form to check the sign of the guest.
- In case <u>it is not a cash refund</u> (invoice correction), example:

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Till Movements (Single identifier)

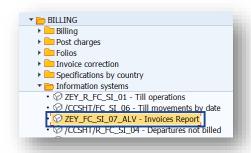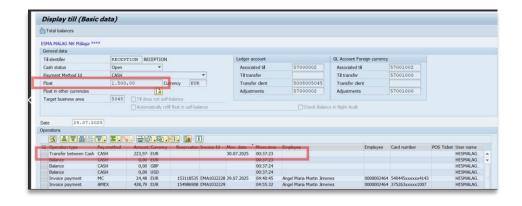| Till. ID | Ope | Description | Invoice Id | Mov. date | Move.time | Pay.method | Reserv. | amount(t) | Number | Folio | Pay Id | POS Ticket | Order No. | User | Employee | Dept. | Remarks | Tit. Holder | Title Holder's name |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| RECEPTIO.. | 8 | Invoice payme.. | 4018248696 | 17.02.2025 | 08:07:37 | CASH | 145953668 | 71,79- | | 2 | CASH | | 11 | HES.. | | | Anulación cobro factura | 79214556 | 0079214556 NANI, |
| | | | | | | | | 71,79- | | | | | | | | | | | |

d) Copy of the invoice history (ZEY_FC_SI_07_ALV - Invoices Report) showing all invoices associated to the reservation to confirm the invoice correction:

ESMD.ABASC. Outgoing invoices report

Date	Status	Invoice No	Bill Time	Cancels inv	Reservation	Payment	Holder	Client Nam	Taxable ba	Taxes	Paid	Prepay	Tips	Total to	Curr.	Pay.method	Room
28.01.2025		4018246534	03:47:42		145953668	On-desk payment	6000000040	CPD CUS..	498,41	49,84	0,00	0,00	0,00	548,25	EUR	MC	320
17.02.2025		4018248696	08:05:58		145953668	On-desk payment	79214556	NANI, FR..	65,26	6,53	0,00	0,00	0,00	71,79	EUR	CASH	320
		4018629428	08:07:33	4018248696	145953668	On-desk payment	79214556	NANI, FR..	65,26-	6,53-	0,00	0,00	0,00	71,79-	EUR	CASH	320
		4018825920	08:07:54		145953668	On-desk payment	2200878847	DA UN C..	65,26	6,53	0,00	0,00	0,00	71,79	EUR	CASH	320
									563,67	56,37	0,00	0,00	0,00	620,04	EUR		

HLC.01.C02 /CCSHT/FC_CA03 - Display tills showing the movement *Transfer between cash* and the cash float
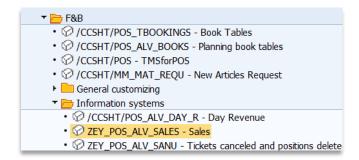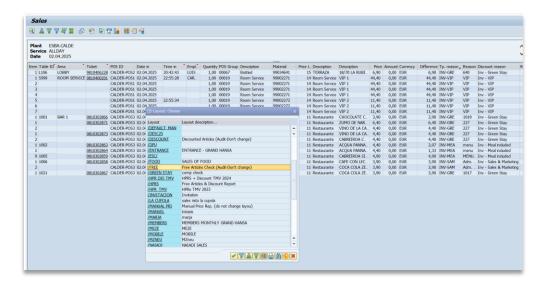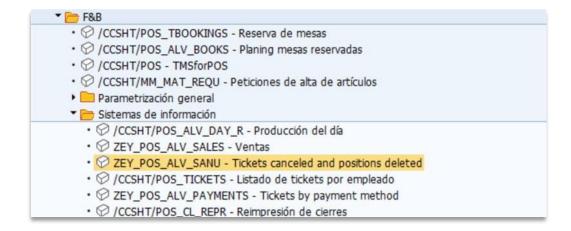
HLC.01.C03 Invitation report: ZEY_POS_ALV_SALES - Sales

HLC.01.C03 Cancellation report: ZEY_POS_ALV_SANU – Tickets Canceled and positions deleted
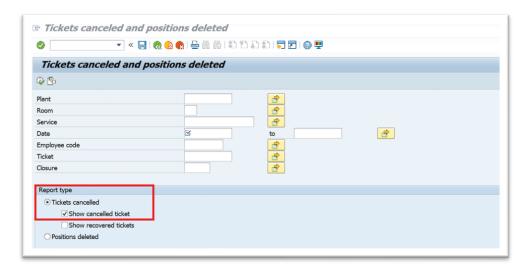
HLC.02.C01 Copy /CCSHT/NA_003 - Daily Management report of the day before the day randomly selected