

Restaurant Internal Controls

✓Checklist



CATEGORY	ITEM	DESCRIPTION	YES	NO	COMMENTS
Cash	1.	Accounting personnel are prevented from having access to cash, inventory & other assets.			
Cash	2.	Cash deposits are made daily or as frequently as possible.			
Cash	3.	Surprise cash counts are conducted regularly on bartender and cashier positions.			
Cash	4.	Cashiers, servers & bartenders do not have access to their register totals.			
Cash	5.	Managers observe cash handlers complete their Check Out Sheets & then provide the "amount due".			
Cash	6.	Only one cash handler has access to a register at a time.			
Cash	7.	Only managers can void over-rings & mistakes.			
Cash	8.	Voids & over-rings are reported by employee & reviewed by management regularly.			
Cash	9.	A receipt is generated & presented to customers on EVERY sale.			
Cash	10.	Mystery shoppers are employed to observe bartenders & cashiers.			
Cash	11.	All undeposited cash is secured in safe.			
Financial / Accounting	1.	Financial statements are prepared monthly (four-weeks) & reviewed by owner on a timely basis.			
Financial / Accounting	2.	Physical inventories are taken whenever food & beverage costs are calculated on monthly statements & weekly reports.			

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Financial / Accounting	3.	Owner hands out pay checks to employees.			
Financial / Accounting	4.	Owner regularly reviews the bank reconciliation(s) for completion and questionable reconciling items.			
Financial / Accounting	5.	Check signer(s) never sign a blank check.			
Financial / Accounting	6.	Unused (blank) checks are securely stored.			
Financial / Accounting	7.	Check signer(s) review supporting documents before checks are signed.			
Financial / Accounting	8.	Bookkeeper (accountant) does NOT have check signing authority.			
Financial / Accounting	9.	Bookkeeper's (accountant) adjusting journal entries are occasionally reviewed by owner our outside CPA. Owner reports any suspicious or difficult to explain entries to outside CPA.			
Financial / Accounting	10.	Bookkeeper (accountant) and other key employees take, at minimum, a 1-2 week vacation each year.			
Financial / Accounting	11.	Imprest petty cash fund balance is counted by a non-restaurant employee at least monthly and any shortages are reported to the owner.			
Purchasing		Only place orders with vendors on an approved list.			
Purchasing		Don't let the same person do purchasing and receiving.			
Purchasing		Use purchase orders.			

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CATEGORY	ITEM	DESCRIPTION	YES	NO	COMMENTS
Purchasing		Conduct receiving procedures to ensure product condition, specs, quantities, weights & prices.			
Purchasing		Receiving irregularities are immediately reflected on the invoice & signed by the driver.			
Purchasing		A company policy toward receiving gifts from vendors has been established and communicated to all employees.			
General		Office computer(s) and restaurant POS files are backed up regularly with at least one complete copy stored off premises at least weekly.			