**RESTAURANT INTERNAL CONTROL CHECKLIST**

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| **CATEGORY** | **ITEM** | **DESCRIPTION** | **YES** | **NO** | **REMARKS** |
| Cash | 1. | Cash deposits must be frequently made to avoid the instances of theft done by employees/staff within the business hours of the restaurant. |  |  |  |
| Cash | 2. | A different person must be assigned to man the cash register and to be responsible in depositing the accumulated cash to the bank at the scheduled time. |  |  |  |
| Cash | 3. | Accounting personnel having the responsibility of handling business-related documents and transactions for the restaurant must be prevented from getting access to the cash unless a proper process is done involving the cashier. |  |  |  |
| Cash | 4. | Daily cash counts on the cash register is conducted in order to monitor the number of bills and coins from the closing to the opening of the restaurant. |  |  |  |
| Cash | 5. | Servers and Bartenders are only responsible in getting the bill from the customers and delivering the bill to the cashier and are not allowed to man the cash register themselves. |  |  |  |

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| Cash | 6. | Only the managers and supervisors are given access to void over-rings and mistakes. Over-rings and mistakes are reviewed by management regularly as reported by the employee/s. |  |  |  |
| Cash | 7. | A limited number of the restaurant’s employees are given the authorization to sign checks. |  |  |  |
| Cash | 8. | On every purchase of a customer which also equates as a sale for the restaurant, a receipt is generated and is issued to the customer upon his/her payment. A record of the sale is kept on record in the register of the restaurant and is generated at the end of the restaurant’s business hours by the accounting personnel assigned to the task. |  |  |  |
| Cash | 9. | Cash not deposited in the bank and other negotiable instruments used by the restaurant must be kept in a secure safe when the restaurant is not in operation. |  |  |  |
| Cash | 10. | A reconciliation between the reports/documents from point-of-sale and bank deposits is to be done by the assigned accounting personnel to help in catching any possible misstatements. |  |  |  |

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| **CATEGORY** | **ITEM** | **DESCRIPTION** | **YES** | **NO** | **REMARKS** |
| Financial | 1. | Financial statements of the restaurant are prepared on a [INSERT FINANCIAL PERIOD] and are reviewed by the owner on a [INSERT REVIEWING PERIOD]. |  |  |  |
| Financial | 2. | Adopting a financial software to aid in ensuring all sales records, all inventory records, and all purchases are accounted for in the financial statements generated. |  |  |  |
| Financial | 3. | Monitoring the payables of the restaurant with periodic verification on the authenticity and credentials of the vendor and the right amount payable. |  |  |  |
| Financial | 4. | Transparency on the invoices referred to by the accounting personnel in making the restaurant’s financial statements relevant to business transactions the restaurant was involved in. |  |  |  |
| Financial | 5. | Make it a habit for your accounting personnel to analyze, review and reconcile all financial accounts, particularly those present on the balance sheet, to the general ledger on [INSERT PERIOD FOR THIS RECONCILIATION] basis. |  |  |  |
| Financial | 6. | Physical inventories are conducted to food and beverages on a [INSERT PERIOD] basis. Reconciliation in inventory reports between the recorded number of items and the actual physical inventory count shall be done in these periods. |  |  |  |
| Financial | 7. | Payroll processing is done [INSERT SET PAYROLL PROCESSING FOR YOUR RESTAURANT] of the month. The owner himself is responsible in giving out the paychecks to the restaurant employees. |  |  |  |
| Financial | 8. | The assigned HR/Accounting personnel (as per your set payroll schedule) must be reviewed upon before the final procedure of the payroll process to avoid the existence of any form of embezzlement. |  |  |  |
| Financial | 9. | The employees who are authorized to sign the checks to be issued must not sign the checks with a blank amount. |  |  |  |
| Financial | 10. | There must be a review of the daily sales reports which will define the performance and the growth of the restaurant business. |  |  |  |

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| **CATEGORY** | **ITEM** | **DESCRIPTION** | **YES** | **NO** | **REMARKS** |
| Purchasing | 1. | Choose the most reliable suppliers for the fresh food ingredients you need to use in making each food on the menu you have prepared for your customers. |  |  |  |
| Purchasing | 2. | Set different delivery schedules for the fresh food ingredients you need for your daily restaurant operations. |  |  |  |
| Purchasing | 3. | There must be a set time schedule, to be done periodically, for the delivery of restaurant supplies and other food ingredients necessary to have smooth business operations of the restaurant. |  |  |  |
| Purchasing | 4. | Ordering of the needed supplies and ingredients for the restaurant must be done with the use of a reviewed list of the restaurant needs to be given to the suppliers [INSERT TIME/DAY THE LIST OF RESTAURANT NEEDS MUST BE RENDERED TO THE SUPPLIER/S]. |  |  |  |
| Purchasing | 5. | Inventory control for the restaurant supplies and food ingredients start from the arrival of these restaurant necessities in the premises. |  |  |  |
| Purchasing | 6. | Be sure to procure a copy of the right and actual count of the stock you have received from your suppliers. |  |  |  |
| Purchasing | 7. | Proper control of what you purchased starts with the right reporting and recording of the food ingredients and the supplies you have received from delivery and you have used in your daily business operations in the restaurant. |  |  |  |
| Purchasing | 8. | Reconciliation must be done on all your purchase invoices and your inventory records. This reconciliation is to be done by an assigned accounting personnel in order to track the usage and the balance of purchased inventory. |  |  |  |
| Purchasing | 9. | Maintain transparency and accuracy in the records you are going to make in the books of your restaurant. |  |  |  |
| Purchasing | 10. | Payment for the suppliers for the purchased food ingredients and restaurant supplies is done usually at the [INSERT WHAT TIME/DAY/PERIOD] as per the agreement with the supplier. |  |  |  |