

## Workshop on Revenue Audit and Controls in Hotel Management

June 29 – July 3, 2026, 1<sup>st</sup> Run: Lagos & Abuja

December 14 - 18, 2026, 2<sup>nd</sup> Run: Lagos & Port Harcourt

For Tutor -Led Class: 9am – 4:30pm

**Workshop fee: Lagos:** N350, 000,

**Abuja / Port Harcourt:** N400, 000 per Participant

**Delivery Mode:** In-person / Live Virtual / Hybrid

Online course fee: N300, 000 per Participant

Available for In-plant Training

**700 USD for foreign  
Participants**

### Program overview:

This course is designed to provides an in-depth understanding of revenue auditing and control practices within the hospitality industry, focusing specifically on hotels. Participants will learn the essential processes and systems required to accurately track, audit, and manage hotel revenue. It covers topics related to revenue generation, reporting procedures, financial controls, and best practices for maximizing profitability while ensuring financial transparency and compliance.

The course will expose participants to the role of revenue management and its integration with operational processes such as front desk operations, reservation systems, and accounting. Emphasis will be placed on identifying and mitigating potential revenue leakage, ensuring accurate financial reporting, and the implementation of effective internal controls to safeguard hotel assets.

### For Whom:

This course is designed for hotel managers, accountants, revenue managers, and finance teams looking to enhance their expertise in hotel revenue management and financial oversight.

### Learning Objectives:

At the end of this course, participants will be able to:

- identify and explain the flow of hotel revenue from booking to check-out;
- execute daily, periodic, and final revenue audits to ensure financial integrity;
- review and reconcile guest folios, payments, and charges to ensure accuracy;
- analyze financial reports to identify discrepancies and variances;
- interpret hotel financial statements, including the income statement, balance sheet, and cash flow;
- design and implement internal control systems to safeguard hotel revenue and prevent fraud;
- apply segregation of duties and best practices for ensuring accountability and transparency in financial operations;
- recognize common sources of revenue leakage (e.g., unrecorded charges, billing errors, fraud) and implement strategies to mitigate them;
- utilize auditing tools and software to detect discrepancies and prevent financial mismanagement;
- ensure that all transactions, payments, and adjustments are properly recorded and reconciled; and
- apply knowledge of tax regulations, VAT, and other compliance requirements in hotel financial reporting.

Human Capital Associates Global Consult Ltd is Accredited by Nigeria Council for Management Development (NCMD)

Lagos: Human Capital Associates Global Consult Ltd: Acme House 2nd Floor, Ogba Industrial Scheme, Ogba, Ikeja – Lagos

Website: [www.hcaglobalconsult.com](http://www.hcaglobalconsult.com); Email: [info@hcaglobalconsult.com](mailto:info@hcaglobalconsult.com), [hcaglobalconsult@gmail.com](mailto:hcaglobalconsult@gmail.com)

Tel: Office Lines: Mon – Fri | 8am-5pm | +234-8051365946, +234-7087578814 (Office Lines)

24/7 Lines: +234-8068933608 (WhatsApp), +234-8029170491 & +234-8145745664(WhatsApp) & +234-9112830607

## Course Outline:

### Day 1: Introduction to Revenue Audit and Hotel Financial Management

- Overview of the importance of revenue audits in hotel management.

#### Hotel Revenue Cycle:

- The flow of hotel revenue: from booking to check-out.
- Identifying key revenue sources (room revenue, food and beverage, ancillary services).
- Key players in the revenue cycle: front desk, reservations, accounting, and management.

#### Revenue Audit Fundamentals:

- Definition and purpose of revenue audits.
- Types of audits: daily, periodic, and final audits.
- Key roles and responsibilities of a revenue auditor.

#### Hotel Financial Statements Overview:

- Income statement (Profit and Loss).
- Balance sheet.
- Statement of cash flows.

### Day 2: Revenue Reporting & Key Performance Indicators (KPIs)

#### Revenue Reporting Procedures:

- Key revenue reports in hotel operations.
- Guest folio audits and daily revenue reports.
- Understanding the role of the General Cashier and Accounts Receivable.

#### Hotel KPIs for Revenue Management:

- Occupancy rate, Average Daily Rate (ADR), Revenue Per Available Room (RevPAR), and Total Revenue Per Available Room (TRevPAR).
- How to calculate and interpret these KPIs.
- Importance of benchmarking in hotel revenue performance.

#### Understanding Variance Analysis:

- How to analyze revenue variances.
- Identifying discrepancies in daily reports.
- Corrective actions for revenue discrepancies.

#### Class Exercise:

- Reviewing sample financial statements and reports.
- Group exercise: Analyze revenue reports and identify variances.

### Day 3: Internal Controls and Preventing Revenue Leakage

#### Internal Controls for Revenue Protection:

- The importance of internal controls in the revenue audit process.
- Segregation of duties and accountability.
- Methods of securing financial data and preventing fraud.

#### Common Causes of Revenue Leakage:

- Understanding sources of revenue leakage (unrecorded charges, billing errors, no-show fraud).
- Implementing measures to prevent leakage in rooms, F&B, and other services.

#### Technology and Tools in Revenue Audit:

- Overview of the technology used in hotel revenue auditing.
- Property Management Systems (PMS), Point of Sale (POS), and accounting software.
- Automated systems for auditing, reporting, and reconciliation.

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### Class Exercise:

Using software tools to track revenue and prevent leakage.  
Practical examples of auditing tools in action.

## Day 4: Reconciliation and Reporting Processes

### Daily and Monthly Reconciliation:

- Procedures for daily revenue reconciliation.
- Importance of ensuring all transactions is recorded accurately.
- How to reconcile front office and back-office revenue streams.

### Handling Payment Methods and Fraud Prevention:

- Auditing various payment methods (cash, credit, electronic payments).
- Detecting fraudulent transactions and credit card chargebacks.

### Audit Trail and Reporting Documentation:

- Establishing and maintaining an audit trail.
- Importance of documentation in financial reporting.
- Best practices for preparing reports for management review.

### Class Exercise:

- Review and reconcile a sample daily report.
- Identify discrepancies and discuss corrective actions.

## Day 5: Advanced Revenue Audit Strategies.

### Advanced Strategies for Revenue Optimization:

- How to identify opportunities for revenue maximization.
- Analyzing underperforming areas: rooms, F&B, and other services.
- Dynamic pricing and its impact on revenue.

### Compliance and Regulatory Considerations:

- Legal and regulatory requirements for hotel financial reporting.
- Taxes, VAT, and audit requirements in different jurisdictions.

### Case Study: Revenue Audit in Action

- Reviewing a real-world case study on revenue auditing and controls.
- Group discussion on the audit findings and corrective actions.

### Training Methodology

- Lectures, discussions, exercises, case studies, audio-visual aids will be used to reinforce these teachings/learning methods.

### LOCATIONS

1 - HCA Learning Centre. Acme House 2nd Floor, 23, Acme Road, Ogba, Industrial Scheme, Ikeja, Lagos, Nigeria

2 – FAB By Toprank Hotel, Opposite Old Federal Secretariat Area 1, Garki, Abuja.

3 – Pakiri hotel Ltd., 4 Okwuruola Street, off Stadium Road, Rumuola, Port Harcourt, Rivers State.

In-plant Fee Negotiable

### WORKSHOP FEE:

**Workshop fee: Lagos: N350, 000 per Participant, VAT-N26,250  
Abuja / Port Harcourt: N400, 000 per Participant, VAT-N30,000**

Note: this covers Workshop Fee, Tea/coffee break, Lunch, course materials and certificate of attendance.

Payment should be made into our Accounts:

Account Name: Human Capital Associates Global Consult Ltd.

Union Bank of Nig. PLC: Account No: 0097961537

First Bank of Nig. PLC: Account No: 2033683960

Keystone Bank Ltd.: Account No: 1007150325

**For Booking / Enquiry, Call: 234-8051365946, 234-7087578814  
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