ADMINISTRATIVE CRITICAL POINTS
Operating procedures
IND-TRA-OP-ACP-00

CINÉPOLIS

Revision 00: July 8, 2014.
Cancels and replaces: None.

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Signature sheet

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1. Process description

Objetive

The objetive of this audit tool is aligning the set of processes enabling the areas assessed.

Frequency

How often you should apply this assessment is at least once a month, all sets of the brand Cinepolis.

Application schedule

This evaluation can be applied between one and two hours before the first show time, depending on the cinema size and number of business on it

Weights[1]

The weight of each area considered this tool is:

Areas	Weights
Administration controls	16.9 %
Inventory controls	26 %
Publicity and marketing material	5.8 %
Philosophy of sales	3.9 %
Administration of personnel	17.5 %
Administration of finance	11.7 %
Expenses management	3.9 %
Box office operation	7.8 %
Fire safety	6.5 %
Total	100 %

[1] These weights can be modified, Operations Department will notified about changes.

People involved in the Audit[2]

During application of the tool is necessary the presence of the Regional Manager, General Manager and or the Manager in charge of the cinema.

Method of Evaluating

The tool is applied across different types of verification. If the cinema meets the criteria, it must qualify with a "YES", otherwise "NO" and when the situation does not apply a "NA".
If the Regional Manager becomes aware that there has been no real follow up about the findings identified in past interventions, or detect a serious deviation may further punish the foul with 5 points.
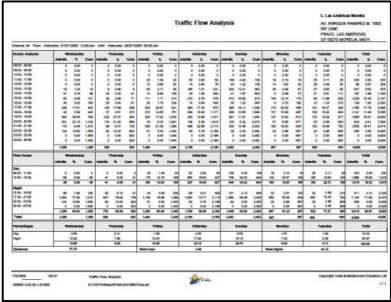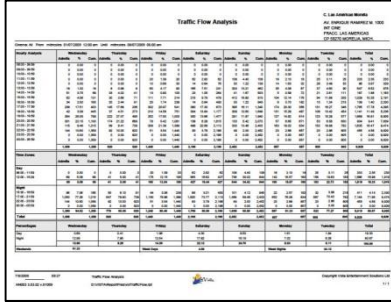
The symbols used in this document to determine the method of review is as follows:

👁	Visual verification.
🗣	Oral verification.
👂	Hearing verification.
📄	Verification of records.
⌛	Verification time base.
🖥	Check on the computer system.
📈	Verification by calculation or analysis.

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[2] If it is found that this audit tool is not applied correctly and under the criteria established, those involved will be punished through an administrative act or penalty of their variable compensation.

2. Critical points

2.1. Administration controls

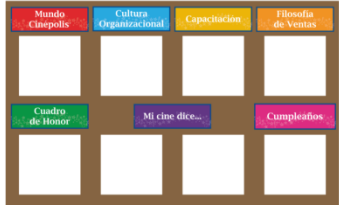| Review method	Sample size	Criteria	Reference
👁	Check Vista system, Cinépolis website	**1. That the weekly programming schedule is made and opened for purchase of tickets by patrons by Wednesday evening:** **Check** • For the Vista to be uploaded with the schedule has the correct movie info, time and prices. • For the schedule to be uploaded on the website has the correct movie info, time and prices. • For the schedule to be pushed on the facebook page has the correct show timings. • The news paper adds for the week and a week prior to be telling the correct info.	
👁	Ipad	**2. That the site is conducting weekly polling through I-pad and at BO:** **Check** • For the cinepolite approaching the patrons in the lobby with Ipad to get the polling done. • That the cinepolite at the BO are getting the polling done.	
👁	Check for the current week and 2 weeks prior	**3. That the IT team gets the sign off from the Unit head/MOD before opening the schedule:** **Check** • The record and the filing of the schedules. • That the schedule is signed by the UH/MOD. Note: Unit head to check the following on it: correct show timings, correct movie name and censor, correct prices, correct audi as per schedule finalised.	

Review method	Sample size	Criteria	Reference
	Check the log and incident reports	**4. That there exists a breakdown log in the projections for any breakdown/show stopage:** **Check** • The incident report and the record for the last breakage that happened. Note 1: Reasons of breakage to be mentioned, with the corrective steps taken and solution to avoid the same in future. Note 2: Check for the incident report made by the operations for the same incident mentioning the refunds done and any complimentaries given (if any) for service recovery.	
	Check for 4-5 days	**5. That the Security maintains the employee in and out register:** **Verify** • The register to be having the in and out time for the complete staff present on shift on particular days. • That the security checks and counts the amount of cash mentioned by the incoming/outgoing employee. • That security checks the employee to be carrying the same mobile (model) as menitoned in the log. Note: Cross verify the security in out register with the staff attendance register (both to tally with the names and time).	
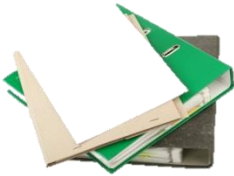
Review method	Sample size	Criteria	Reference
	Check the logs for 4-5 days	**6. That the security makes an entry for all the material that comes in or goes out of the property:** **Verify** • That there is an inwards and outwards register maintained by the security and all enteries are done in the respective registers. • That anything that goes out is against the returnable/non returnable gate pass (which are numbered) and the same is mentioned in the register too.	
	Check all boards	**7. That the KPI board (monthly,weekly & daily) for the site updated timely and properly as per the defined frequencies:** **Verify** • That the boards are updated to date and the data feed is correct (cross check the data for 3 days). • From the managers, supervisors and the cinepolite, the performance, by asking the targets and performance till date. • The actual performance mentioned on the board with the system (Vista) to be correct. Frequency: Daily board on daily basis, Weekly board on weekly basis and monthly board on monthly basis.	

Review method	Sample size	Criteria	Reference
👁	Check all info is latest.	**8. That the staff notice board updated as per the set HR criteria:** **Verify** • That the board is updated on the following information: Staff Roster, Staff B'day List, Emergency contact No., F3 rule poster, MY HR memo, Growth Plan, Popcorn (if any) & Cinepolis Fact Sheet. • By asking minimum 3 cinepolite when the staff roster is displayed on the board. • That the cinepolite of the month board is updated with the pic of the cinepolite till the last month. Frequency: on daily basis.	
👁	Check 3-4 cinepolite per shift.	**9. That the operative staff wears their uniform as per the established policy:** **Verify** • That the cinepolite is wearing the uniform correctly i.e. institutional shirt and pants, black belt, black shoes & socks, nametag, cap, apron (where ever required). • That the nails are clipped, ladies wear no extra makeup/jewellery, no rings or arm bands, no tatoos etc. • That the staff is carrying the cinepolis value card and their respective identity card too.	

Review method	Sample size	Criteria	Reference
👁	Randomly check 2 guys	**10. That the administrative staff (including maintenance) wears their uniform as per the established policy:** **Verify** • That the administrative staff is wearing the uniform correctly i.e. decent formats with black belt, black shoes & socks & nametag. • That the nails are clipped, ladies wear no extra makeup/jewellery, no rings or arm bands, no tatoos etc. • That the staff is carrying the cinepolis value card and their respective identity card too.	
👁	Main rooms	**11. That the admin room (Manager office & the cashier room) is well organised, and maintained neatly:** **Verify** • That the manager's room is not cluttered and is organised properly. • That there is no extra unwanted material lying in the managers room and all the files are in their respective places. • That the server room is organised and doesnt have unwanted and extra things lying in there.	

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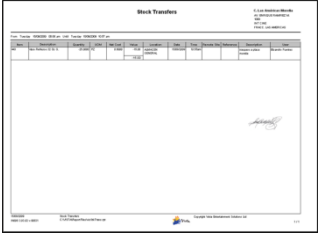
Review method	Sample size	Criteria	Reference
👁	Check basic outlay and organisation (no unwanted thing)	**12. That all the furniture at admins rooms are organised and in proper conditions:** **Verify** • That all the chairs are neat and clean and kept in an organised fashion. • That all the table tops are organised and has no files littered. • That all the cupboards are clean, organised, locked & nothing lying over the tops.	
👁	Main rooms	**13. That there is an exclusive area for cleaning 3D glasses:** **Verify** • That the 3D glasses cleaning area is free of any unwanted material kept along with the glasses. • That there is a fan for drying the 3D glasses after washing and before wiping it clean. • That the tubs for cleaning the glasses and clean and free of any grease marks or accumulation to tarnish the glasses.	
👁	All training rooms	**14. That the training room is well organised, and maintained neatly:** • Verify that the training room is neat, clean and organised, that the training room is not used as a stores/dumping area, that the training room has a white board and soft board for training purposes.	

Review method	Sample size	Criteria	Reference
👁	All kind of these rooms	**15. That the HK and Maintenance room is well organised and maintained cleanly:** **Verify** • That the HK room is clean and organised, machines are kept at its assigned place, chemicals are kept in the cupboard under lock & all other accessories are kept in shelves, verify that the garbage is neatly kept in the Big garbage trolleys and not on the floor, verify that all the sign boards are clean and not dusty, verify that the mops and jobby sets are neatly hung on the hangers and not kept on the floor. • The toilet checklist for randomly a few days in this week and a week ago. • That the maintenance room is neat and clean. • That the tools are neatly kept in the cupboard. • That there is not equipment lying in the maintenance room (broken for over a week). • That there is nothing kept on the floor, verify that the extra chair parts are kept nealty and in an organised fashion. • The equipment breakdown log is followed as a process and being looked into by maintenance team timely.	

Review method	Sample size	Criteria	Reference
	Check for past 2/3 months	**16. That there exists a pest control system for the site and followed:** **Verify** • (From security) the time when the pest control is done (day/night/early morning). • That the MOD cross signs the logs after every cycle of pest control.	
	Check file	**17. That the site has the complete licensing file maintained:** **Verify** • That all the licenses & NOC's are neatly kept in file. • That all the licenses and NOC's have the date of renewal marked against respectively. • That the unit head has gone through each license respectively and signs the tracker.	
	Randomly check 3 of the last maintenance jobs done	**18. That the site maintains the preventive maintenance calendar and it is updated as per schedule:** • Verify that all the tasks on the calendar are being completed on time and there is a signature of the maintenance person against each task after completion.	

2.2. Inventory controls

Review method	Sample size	Criteria	Reference
	Previous 2 weeks	**1. Does the product purchase orders match the calculations made according to the definied valiables avoiding product shortage:** **Request** • The Purchase Orders on a weekly basis. • The GRN • The Invoice. **Validate** • That the purchase orders are signed for Store Responsible. • That the purchase order matches with GRN and Invoice (3 cases) • That the purchase orders are validated by the Assistant Manager and by the Cinema Manager • That the requests have the inscription "completed in the system" and validated by the Assistant Manager • That such requests are on time according to the routing chart • That the requests match the purchase request placement report.	
	5 different products per week	**2. Do the physical product entries to the store are registered under the FIFO method, shelf life, system registry according to receips or invoices given by the vendor:** **Request** • The "Purchase Receptions" file • Purchase Receipts/Invoices, Reception Notes and the Inventory Entries Report (Vista and ERP) • The last invoice received from a purchase and the shelf life matrix. **Validate that** • Physicaly, the expiry dates of minimum 5 products stored in the stores and check for FIFO being followed. • FIFO for the products stored in the deep freezers too.	

Review method	Sample size	Criteria	Reference
	The last two weeks or two random transfers	**3. Are the product transfers between Cinemas correctly registered in the system:** **Request** • Product Discharge: • ERP System report: Inter-unit Transfer (discharges) • Vista Report: Stock Transfers • Product Entries: • ERP System report: Inter-unit Transfer (entries) • Report from the Cinema receiving the product • In case of system failure, request IT support via FootPrints **Validate** • That the transfers are authorized and signed by the issuing Cinema Manager in both ERP and Vista reports and that they match the ERP report generated in the receiving Cinema signed by the Cinema Manager.	
	Twice visually	**4. That all the stores & deep freezers for storage of material under lock and key:** **Verify** • That all the chest freezers, walkins and the coke fridges are locked. • That it is only the store keeper/MOD/F&B Supervisor who issue the stock to the Cinepolite and access the stores room.	
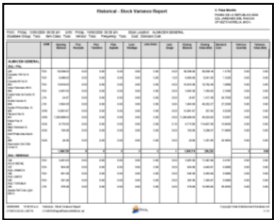
Review method	Sample size	Criteria	Reference
	2 fortnights	**5. Are the inventory adjustments in the system authorized:** **Request** • Store report: "Stock unit" in ERP system and "Historical Variance" in Vista system. • An authorization email for Corporate or Cinema adjustments (when applicable) • Footprints reports for systems support when applicable. **Validate** • That in the ERP report, the "manual adjustment" column has been affected for leftovers or shortage in purchases correctly made, in the same week the reception was made or at the latest, in the following inventory count, such report must be validated by the Manager. • That there is an authorization email (when applicable) of the adjustments made by the Inventory Responsible before such adjustments are made. • That in the VISTA system, the registered quantities are the same that the ones registered in the ERP system and that the report is validated by the Manager. • In case of a system shutdown, the report generated in the FootPrints system.	
	2 fortnights	**6. In case of wastage, is it correctly registered:** **Request** • The weekly Wastage Report ("Wastage" Vista) • The wastage log from the stores. **Validate** • That the generated report doesn't have wastage registries (except for the authorized concepts listed in the storepolicy) • In case there is a wastage registry in the Wastage Reoport, it ust be registered as well in the watage log and authorized by the Cinema Manager.	

Review method	Sample size	Criteria	Reference
	2 fortnights	**7. Are consumable/non inventoriable product exits controlled:** **Request** • Control Log (consumabe products) • Stock-Unit Report generated in the ERP system **Validate** • That the Control Log contains a daily registry of the consumable products • That the Control Log is signed by stores guy and the Assistant Manager. • That the consumable products registries in the Stock-Unit report in the ERP system match the log registries.	
	2 fortnights	**8. Are the physical inventory counts performed and randomly validated by the Manager:** • Request the fortnightly physical inventory count report and the "Historical Stock Variance report from Vista. • Validate that such reports are signed by the Cinema Manager and by the store keeper.	

Review method	Sample size	Criteria	Reference
	2 fortnights	**9. Is the physical inventory count correctly registered in the system:** • Request the store's final report. • Validate that the store's final report is signed and authorized by the Manager and that there are no significative variations in the column: Vista Report: Historical Stock Variance Column: Variance Quantity. (For Vista verify that in the report the time lapse between its generation from friday at 06:00 to friday at 06:00 has been respected and that the issuing date is after the impresion range, so all the movements are taken into account).	
	2 fortnights	**10. Is there an inventory reconciliation made between POS and ERP systems:** • Request Reconciliation repoirt in the ERP system, Historical Variance Report. **Validate** • That the reconciliation report (fortnighly or monthly) is uploaded in the repository by the Manager. • That the reconciliation report matches vs the storereports (Variance Quantity column), in case there are significant differences that there is a validation email from the Inventories Area within the following 12 hours. • That the reports are signed by the Cinema Manager validating such reconciliation. In case of system breakdown, that there is a ticket registered in FootPrints with a response from the corresponding area.	

Review method	Sample size	Criteria	Reference
	All products	**11. That all the products are stored properly in their respective places and not left untidely and unattended:** **Verify** • That the non veg and veg products are stored separately and not together in the same freezer. • That there are no rusted cans and dented bottles. • That no products are stored in cartons and all the products in the stores are taken out of cartons and stored in plastic containers or as such.	
	All kind raw material	**12. That all the raw material is stored properly as per criteria:** **Verify** • That there are no broken or open boxes. • That veg and non veg are not mixed together and are kept separately.	
	All shelves	**13. That all the storage shelves and pellets comply with the set standards:** **Verify** • That there are only steel racks used in the stores and not the rusted iron racks. • That all the shelves are stacked in such a way that they have enough room for circulation of air (6 inches from the floor and 6 inches away from the wall). • That the floor is clean and the store is organised. no unwanted material (maintenance/projects) is kept in the stores.	

Review method	Sample size	Criteria	Reference
👁	All frozen products	**14. That the temperature of all the frozen products is recorded at the time of receiving:** **Verify** • The log for last 2/3 months when the frozen products are received. • That frozen products received are always within 0-8 degree celcius and not above that.	**0 °C – 8 ° C**
👁	5 different products	**15. That the physical count of 5 different products match with the system count:** • Check the system stock of 5 products matches with the physical count in the store.	
👁	All chemicals	**16. That there are no chemicals stored along with the F&B products in the stores:** **Verify** • That all the chemicals are kept away in a separate store and not with the F&B store. • That the chemicals are stored properly in the racks and are not left open or on the floor. • That the chemicals store is properly organised and is clean.	

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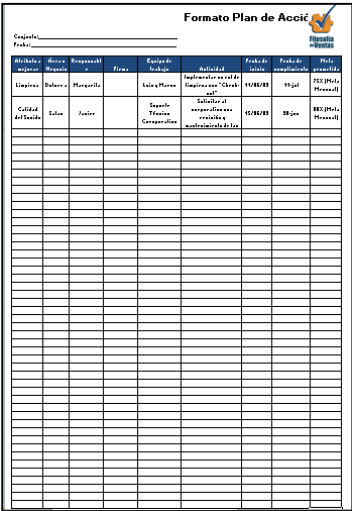
Review method	Sample size	Criteria	Reference
	At least 2 different reports	**17. That there exists a weekly COGS file which is signed by the AMF&B and the UH for the variances with explanation: Verify** • That there exists a file with the weekly COGS which is signed by the AM F&B and the Unit head. • That the variances are identified in this report and marked with reasons of variance. • That copy in the file with the system for the same week and month.	
	Past 2/3 months	**18. That the F&B reporting file maintained by the site:** • Check the file for the signature of the AM (F&B) ensuring the reports are sent timely every month.	

2.3. Publicity and marketing material

Review method	Sample size	Criteria	Reference
	All kinds of materials	**1. That all the marketing material is as per prescribed standard:** **Verify** • That the leaflets made have the correct print and colours (quality). • That all the standees placed in the lobby are printed properly and displayed correctly (not drooling and loose) structure is of quality. • That all the promotional material (including the movie marketing material) is correctly displayed at their respective places. • That the marketing material is not placed so that it covers the existing poster boxes (movie marketing material) or any cinepolis branding. • From the AM (Mrktg) that none of the promotional material is placed by removing any of the company branding.	
	All kinds of materials	**2. That all the movie marketing channels as per the prescribed standards:** **Verify** • That all the poster boxes have the now showing or coming soon movie posters displayed. • That all the poster boxes strips are not faded and evenly coloured. • That none of the poster boxes are broken. • That all the LCD's are showing the correct movie information (now showing and coming soon movies only). • That all the LCD's are clean and aligned with no wires visible.	
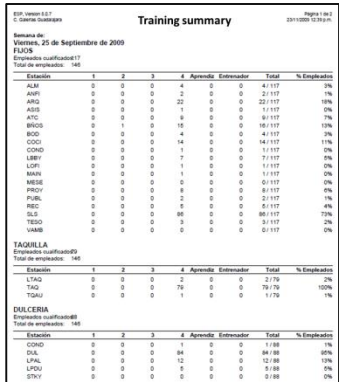
Review method	Sample size	Criteria	Reference
👁	All kinds of signages	**3. That all the signages and the facade banner are in good shape:** **Verify** • That all the facade banners are for the movies of the current week. • That all the facade banners are not torn/loose. • That the cinepolis logo signage is in good shape, evenly lit, not broken and no alphabets missing/non lit. • That the Cinepolis logo signage is clean and free of any kind of dust/cobwebs.	
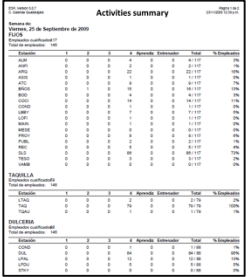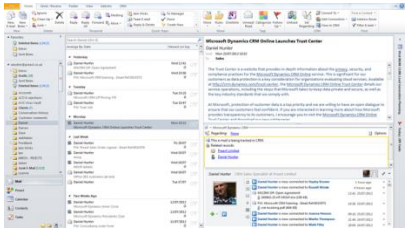
2.4. Philosophy of sales

Review method	Sample size	Criteria	Reference
👁	At least 2 weeks	**1. That there is a weekly managers meeting being done:** **Verify** • That the unit head conducts the weekly managers meeting with all the AM's wherein the KPI are discussed. • With each AM the performance of his/her respective KPI's and his plans to achieve the targets and stretch targets • That the MOM of all the weekly meetings is prepared and the same is shared amongst the team and with the RM.	
👁	At least 2 months	**2. That there is a monthly staff meeting being conducted:** • Verify that the monthly meeting is conducted by the Unit head in the 1st week of the month wherein the performance of the last month is shared and the performers are appreciated.	

2.5. Administration of personnel

Review method	Sample size	Criteria	Reference
👁	For last 2 weeks	**1. That the roster is made for the complete team (including the back office staff and the managers):** **Verify** • That the roster for the current week is displayed on the staff notice board. • From the team, when the next weeks roster is put up on the staff notice board. Ideally it should be done on Wednesday evening. • That there is a roster being made for the managers as well (including UH) and is displayed in the managers room. • The rosters file, should have the rosters for last 4 weeks minimum. • That the MOD is as per the managers' roster.	
👁	For last 2 weeks	**2. That the site has the attendance marking system in place:** • Verify that the site has either the computerised or the manual attendance marking system. • In case of manual system, verify that the managers sign the attendance for every cinepolite on shift that day. • Check the attendance register for MOD sign for 3/4 different cinepolite and different days.	

Review method	Sample size	Criteria	Reference
	Roaster for last 2 weeks	**3. That the site has minimum no if cinepolite to run operations:** **Verify** • That all the stations are manned sufficiently according to the day of the week. • The current strength VS the budgeted no. for the site. • That the site has the data bank maintained of shortlisted people to recruit from in case of shortage of staff. • By standing in the lobby that none of the patrons suffers due to insufficient cinepolite on shift.	
	Check OJE's conducted in last 2 weeks + Randomly ask 3 cinepolite(way OJE conducted)	**4. That the site has the proper training system:** **Verify** • That regular training is conducted for the cinepolite by the managers. • That the site training calendar for the current month is displayed on the HR notice board. • The record of the last trainings done by the managers in the month. • That the OJT done by the managers for the Cinepolite and is filed. • Check the attendance sheets for the last trainings conducted.	

Review method	Sample size	Criteria	Reference
	2 months	**5. That the site does activities for staff engagement and for maintaining happy working culture:** • Verify from the cinepolite the activities done for staff involvement over the last 2 months. Note: each activity done should have a purpose/objective and an outcome.	
	At least 5 persons	**6. That the Cinepolite working on POS gets their system passwords changed every fortnight:** • Check that the site maintains a file for the change of passwords for each cinepolite. • Verify that the password is changed every fortnight. • Verify from the cinepolite the frequency of change of his password.	
	2 payroll files	**7. Are the bonuses and personal loans authorized:** • Validate that in the payroll files that send by email HR corporate, the bonuses and personal loans are authorized by the Regional Manager. Human Resources will send the calculation and payment of bonds directly to Mail Regional Manager for validation. This because documentation is not in the Complex.	

Review method	Sample size	Criteria	Reference
	2 payroll files	**8. Are the payroll drafts and payroll files according to the authorized roles and working hours:** • Validate that the payroll draft and the payroll files are signed every fortnight by the Cinema Manager where the total days in the roster, Payroll Draft and the Payroll file match.	
	3 cinepolites	**9. Do the pay slips contain the cinepolite's signature, name and fingerprint:** • Validate randomly choose the cinepolites according to the week roster and validate their information with an ID, such information must match the name and signature in the pay slips.	
	3 employees	**10. Was the employee termination made properly and on time:** **Validate:** • That the settlement calculations are authorized by the Corporate. • That there is a copy of the signed settlement paycheck, attached to a copy of an official ID. • That the employee termination date registered in the system matches the employee's resignation date.	

Review method	Sample size	Criteria	Reference
👁	3 files	**11. When selecting 3 random files from the Cinema Staff, are those files correct and complete according to the current policies:** **Validate** • Contains the contract of employment signed by the employee and the Cinema Manager. • Contains the Psychometric test with a validation signature from the Cinema Manager. • Contains the required mandatory documentation set by HHRR in a folder with the name and employee number written in the folder's tab.	

2.6. Administration of finance

Review method	Sample size	Criteria	Reference
	1 (Visual) 2 Logs: the current month and last month's logs (Visual)	**1. That the cashier room is locked at all the time:** • Verify that the entry to the cashier room is only for authorised personnel.	
	1 (Visual) / Physically	**2. Is the cash safeguarded in the security chests and safe boxes from the cash pickup agency:** **Validate** • That the values are safeguarded in the security boxes / chests authorized for such purpose. • That, when opening all the drawers, cabinets, boxes, etc., there isn't any cash safeguarded in that office furniture. **In the safe boxes/security chests** • The partials corresponding to the income excepting those that are being processed at the time. • The partials from the float money which are bills, registered in the float money Log, except those that are in the operation or those that are separated for the next day. **In the safe boxes locked with a combination** • The petty cash funds in the locked safe box • The float money in coins and bills equal to $20 USD which is being used to set such funds and the float money safeguarded in the safe boxes, with the exception of the float money which is going to be used for the next day's opening. **float money = Change.	

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Review method	Sample size	Criteria	Reference
	4 PCF and float money reconciliations	**3. Are there any petty cash fund and float money reconciliations duly performed:** • Request weekly fixed cash fund and float money reconciliations from the same period. **Validate** • That the float money money which is in operation is registered in the form or the slip signed by the giving and by the receiving employees. • That the fixed cash fund and float money money reconciliations are made separately at least once a week. • That the fixed cash fund and float money money reconciliations are uploaded in the authorized intranet site. **In the float money money reconciliation validate** • That the float money moneys match the total float money money amount assigned to the Cinema • That there aren't any expenses paid with float money moneys • That there aren't any IOU's/cash advances paid with float money moneys • That the float money money isn't used for any other expenses. • In case of pending float money money requests, the authorized form is signed by the Revenues Responsible and the cash pickup agency/guy's personnel. **In the petty cash cash fund reconciliation** • There aren't invoices for expenses grater than Rs. 5000 paid in cash. • The petty cash should not exceed the assigned amount approved by Finance Department. • That there isn't an invoice split for an expense. • That there aren't any vouchers or slips older than 30 natural days.	

Review method	Sample size	Criteria	Reference
	Review of 7 days from the last month	**4. Are the daily deposit reconciliations performed precisely:** **Request** • The Partials Log, the deposit vouchers, the service vouchers and the Revenues Report generated in VISTA. **Validate** • That the total amounts reflected in the Partials Log, the deposit vouchers, the service vouchers and the Revenues Report from VISTA match. **Validate from the Partials Log**: • The full name of the cinepolite who deposited each partial in the safe box / chest. • The full name of the cinepolite who delivered the funds to the cash pickup agency/guy. • That the cinepolite who delivered the funds to the cash pickup agency/guy is a different person that the one who deposited the partials. • That there are al least 3 partials per day.	

Review method	Sample size	Criteria	Reference
👁	4 reconciliations, total number of tickets and count the total of tickets of 1 day and reconcile the number	**5. Are the Coupons and Complimentary Tickets duly reconciled, cancelled and safeguarded:** **Request** • The Coupons and Complimentary Tickets Report generated in the system. • The coupons and complimentary tickets redeemed and safeguarded in the Cinema. **Validate** • That the coupons were valid the day they were redeemed. • That the coupons have the "Cancelled" legend. • That the coupons physically match the Coupons and Complimentary Tickets Report generated in the system according to the test. • Visually that in the POS the coupons and complimentary tickets are being cancelled • That the Coupons and Complimentary Tickets Report generated in the system is signed by the Cinema Manager. • The coupons and complimentary tickets are separated per type, tabulated and arranged by date in plastic bags indicating the week they correspond to.	
👁	10 skimmings 5 in box offices and 5 in concessions	**6. Is the skimming being made from the POS according to the established amounts:** **Request** • The skimming receipts generated in the POS • The skimming receipts generated manually from the PDA's **Validate** • That all the skimmings are made through the system with the exception from the PDA's. • That the skimming receipts are signed by the COR/BOR and the vendor. • That the first skimmings correspond to the funds recovery.	
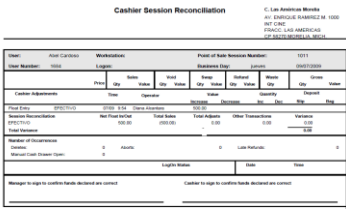
Review method	Sample size	Criteria	Reference
		• That the last skimmings correspond to vendors' closings. • That the skimmings aren't made sequentially in time (there must be a 15 minute time lapse between skimmings in the same POS) • The skimming receipts from the last two weeks must be kept in a plastic bag per day.	

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2.7. Expenses management

Review method	Sample size	Criteria	Reference
	Last 2 weeks	**1. Is the verification, authorization and petty cash fund recovery performed correctly:** **Request** • The Finance Department email with status "Paid". • The invoices / receipts (original or copy) from the expenses made. **Validate** • That the Finance Department email has the "Paid" status. • That the expenses report is signed by the Cinema Manager • That the expenses report is supported by all the invoices/receipts validating the correspondence between both (amount, folio and tax information of every invoice). • That in the expenses report there aren't any expenses over $150 USD (where applicable). • That there aren't any split invoices from the same supplier in the same week or in subsequent weeks. • That the expenses report matches the authorized cash amount retention made to the revenues authorized by the Accounts Payable Responsible via email, as well as the Partials Log of the corresponding week. • That there are only labor settlements paid for amounts lower than $150 USD.	

Review method	Sample size	Criteria	Reference
👁	Randomly 2 suppliers	**2. Is the cash safeguarded in the security chests and safe boxes from the cash pickup agency:** **Request** • Reception notes. • Proof of the expenses paid (transfer receipts). • ERP system report on-screen (select a supplier at the auditor's criteria and choose the payments made according to the time lapse to be reviewed). **Validate** • That the reception note is supported by an invoice/receipt • Take a random invoice and validate the tax information (supplier's entity, folio, amount, taxes, and validity). • Correct invoicing data (that it is generated to the correct entity). • From the screenshot, validate that there are not duplicated payments (amounts, folios, dates). Note: It is suggested that one sample is equivalent to 1 supplier.	

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2.8. Box office operation

Review method	Sample size	Criteria	Reference
👁	Last 2 weeks	**1. Do the cash devolutions have the supporting documentation and are duly authorized:** **Request** • The Customer dissatisfaction log • The weekly Vista Refund by date Report • Ticket devolutions, complete tickets or customer passes and a Footprint report. Where applicable • Signed voucher by the customer and copy from it. • Copy of the customer's ID **Physically verify** • That the log and the report generated in the Vista system are signed by the Manager, that the devolutions are supported with the tickets as proof of the cash devolution attaching the ticket . • For cash devolutions for tickets paid with credit cards, besides the previous mentioned, there must be a signed voucher by the customer as well as a copy of itself, a copy of the customer´s ID and a letter of agreement of the bank's charges signed by the customer accepting the charges made to such credit card.	
👁	6 surprise skimmings from the current / last week	**2. Are the surprise box office skimmings performed on a daily basis with the correct documentation and validation:** • Request the Surprise skimming daily report. **Validate** • That it's signed by the vendor and the BOR. VISTA: Cashier session reconciliation • As a suggestion: One sample is equivalent to two surprise skimmings per day (request daily surprise skimmings from different weeks).	

Review method	Sample size	Criteria	Reference
👁	1 per month or the last event	**3. The manual emergent tickets have a reconciliation and the support of a system failure validated by the Manager:** • Request ticket reconciliation of the manual tickets in case of a system failure (complete tickets registered in the system and a Footprints report) **Validate** • That the reconciliation is signed by the Manager and, in case of manual ticket usage, that there is a registry in the system of such tickets and a Footprints report answered by the Responsible Area. As a suggestion: Take one monthly reconciliation as one sample.	No tenemos la fotografia.
👁	Physically count 3 Audis and randomly validate 3 days from the last 2 weeks	**4. Do the sold tickets match the customers inside the Audis:** **Request:** • The tickets requested to the customers before accessing to the Audis sold to a particular movie screening. • Audis customer count log. **Validate** • That the tickets sold in the system match VS the ones requested to the customers VS the customers attending to the screenplay. • That the report of sold tickets generated in the system matches the Audis customer count log and the tickets requested to the customers. • That the Audis customer counts are made to the 30% of the daily screenplays. • That the Audis customer count log is signed by Cinema Manager. As a suggestion: Make 2 Audis counts when auditing the Cinema and take 4 samples of previous days reports.	

2.9. Fire safety

Review method	Sample size	Criteria	Reference
	Min. 2 AM's	**1. That the Management knows how to operate the fire panel system:** • Verify that the whole management team knows and understand how to operate the panel i.e. silence the alarm & identify the zones where the emergency is.	
	Visit the rooms for check	**2. That the mall fire room is accessible all the time for manual intervention if need arises:** • Verify that the Mall's fire room is not locked and is accessible at all the time. • Verify that all the equipments are operational and are clearly marked.	
	Check with min. 3/4 Cinepolite (emergency procedures)	**3. That minimum 70 % of the team is trained on fire fighting and emergency procedures:** • Verify that the site team is trained on emergency situations. • Verify that the site team is trained to use the fire safety equipments. • Verify that there is a fire safety training happening every quarter of the year.	

Review method	Sample size	Criteria	Reference
	Check the kit	**4. That the site has the 1st aid kit for emergency situations:** **Verify** • The 1st aid kit should carry the following: Detol, pain killer, burnol, bandages, spray, and other required medicines. • Verify that the medicines in the 1st aid box are not expired.	
	Check the gauge.	**5. That the jockey pump and the genset are both set on auto mode in case the water pressure drops beyond a limit.(5 kg/cm2):** **Verify** • That the jockey pump is on auto mode all the time. • That the jockey pump starts automatically when the pressure drops below the defined limit for the pump. • That the generator starts automatically everytime the jockey pump starts and is connected to the loop.	

3. Chart of changes

Revision	Description of changes	Date
00	Original document	07/08/14

4. Reference documents

Document current	Code