

Internal Audit Check list

Accounts

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Sub Processes Linked to Audit 04

Review the below processes tasks and audits and ensure they are completed in a timely manner.

Company / ISO Section	Criteria of ISO Section	Auditor Comments / Issues
Viamed Ltd ISO13485:2016 7.2.3	Communication The organization shall plan and document arrangements for communicating with customers in relation to: a) product information; b) enquiries, contracts or order handling, including amendments; c) customer feedback, including complaints; d) advisory notices. The organization shall communicate with regulatory authorities in accordance with applicable regulatory requirements.	

	<u>QUESTION:</u>	<u>RESPONSE:</u>	<u>Y/N</u>
1	Review Last years Audit. Update processes if required. Are all follow on Issue resolved satisfactory.		
2	Checked the bank statement on the Accounts package matched to Barclays Bank monthly. Check last 3 months.		
3	Check the accounts package for Purchase invoices unpaid over 3 months.		
4	Check the Debtors report was complete in the last 2 months.		

List Processes Per Title

<u>Managing Director</u>					
Process Scope	Roll Task	Roll Audit	Risk	Action	Notes / Issues
PROCESSID 5869 Registration of Company cars	4 Managing Director		Freq 2 Risk 1 Overall 2	Task 6M	

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<u>IT Controller</u>					
Process Scope	Roll Task	Roll Audit	Risk	Action	Notes / Issues
PROCESSID 7703 To remove money from the Pay Pal system into Vandagraph Bank account	512 Company Secretary	780 Managing Director	Freq 3 Risk 1 Overall 3	Task 1M Audit 6M	
<u>Warehouse Team Leader</u>					
Process Scope	Roll Task	Roll Audit	Risk	Action	Notes / Issues
PROCESSID 7708 Acorn Distribution ac 12906 - 0014904 Disposable sensor stock levels	522		Freq 3 Risk 1 Overall 3		
<u>UK Sales Controller</u>					
Process Scope	Roll Task	Roll Audit	Risk	Action	Notes / Issues
PROCESSID 7920 To review Sales warning pages, highlights dropping in sales	57 UK Sales Controller		Freq 1 Risk 1 Overall 1	Task 1M	
PROCESSID 7927 To check Contract prices are still valid and within date	944 Marketing Processes	945 UK Sales Controller	Freq 1 Risk 1 Overall 1	Task 1M Audit 3M	
<u>Accounts Processes</u>					
Process Scope	Roll Task	Roll Audit	Risk	Action	Notes / Issues
PROCESSID 5865 Reminded to check the financial status of the bank accounts, If funds available pay down the vandagraph loan	118 Company Secretary	559	Freq 3 Risk 1 Overall 3	Task 1M Audit 6M	
PROCESSID 5867 Accounts placed on stop as they owe money. To prevent orders being dispatched.	223 Company Secretary	377	Freq 4 Risk 1 Overall 4	Task 2W Audit 3M	
PROCESSID 5874	165		Freq 1	Task 1M	

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Edenred childcare voucher. these are purchased from Edenred and then the staff that are signed up for the service, salary sacrifice from their pay. Done by the Payroll people, Then childcare vouchers are sent directly to the nursery designate. It is a government scheme to help working families with childcare there are tax benefits for using the service.	Company Secretary		Risk 1 Overall 1		
PROCESSID 5914 The closing down of Opera at the end of the financial year. Sales, Purchasing and Nominal ledgers.	429 Company Secretary		Freq 1 Risk 1 Overall 1	Task 12M	
PROCESSID 5915 Closing down of the Month end in Operas, Or year end if applicable	445 Company Secretary	558	Freq 1 Risk 1 Overall 1	Task 1M Audit 3M	
PROCESSID 5916 Enter the current bank account details and opera reports totals in to the correct intrastats page.	63 Company Secretary	679	Freq 3 Risk 1 Overall 3	Task 1M Audit 12M	
PROCESSID 5917 Fill in the cashbooks manual and digital. To complete the bank reconciliation at the end of each month for the sales, purchasing and nominal ledger.	680 Company Secretary	681	Freq 1 Risk 1 Overall 1	Task 1M Audit 12M	
PROCESSID 5918 Journal to add items in to Opera that are not included in the scope of the sales and purchase ledger.	693 Company Secretary	694	Freq 2 Risk 1 Overall 2	Task 1M Audit 12M	
PROCESSID 5920 Cheques that are received in from customers as payments, refunds from Royal Mail, HMRC in the form of Duty refunds etc. These are filled in to the paying in book, located in the accounts office. Then taken to Barclays bank.	432 Company Secretary	682	Freq 4 Risk 1 Overall 4	Task 1W Audit 12M	
PROCESSID 5922 Monthly we get a copy of the Credit Card Statement and at that time we match the invoices and other paperwork to the credit card statement.	434 Company Secretary	683	Freq 2 Risk 1 Overall 2	Task 1M Audit 12M	
PROCESSID 5923 A credit in Opera, either a part or in full -	435 Company	684	Freq 4 Risk 2	Task 1W Audit	

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When either goods have been returned, re a sales invoice from a customer. An internal error has taken place and a sales invoice need to be re entered. On the purchasing if a supplier has sent a credit for goods or an error.	Secretary		Overall 8	12M	
PROCESSID 5924 Export \$ USD or  Euro cheques from customers have to be sent to the bank processing department in Poole. With a form.	436 Company Secretary		Freq 2 Risk 1 Overall 2	Task 1M	
PROCESSID 5925 Customs contact us for information. So they can clear incoming and outgoing parcels.	437 Company Secretary	685	Freq 4 Risk 1 Overall 4	Task 1W	
PROCESSID 5926 To receive the cash receipts / invoices from those staff who work away from the office. These are then filed in the petty cash file in the accounts office.	438 Company Secretary		Freq 1 Risk 1 Overall 1	Task 1M	
PROCESSID 5927 To file the paperwork received and the digital items in a place where they are easily retrievable.	439 Company Secretary	677	Freq 2 Risk 2 Overall 4	Task 6M Audit 12M	
PROCESSID 5928 To keep the filing up to date and filed in the correct place in the correct filing cabinet. So files can be easily retrieved. Suppliers, export customers and miscellaneous other files.	440 Company Secretary		Freq 2 Risk 1 Overall 2	Task 3M	
PROCESSID 5929 HMRC Intrastats Sales Data. Information is taken from intrastats and then uploaded and filled in on the two HMRC web site. VAT and EC sales site and Supplementary date site.	441 Company Secretary	687	Freq 3 Risk 2 Overall 6	Task 1M Audit 12M	
PROCESSID 5930 VAT return filled in on the HMRC Web site. The information for this is taken from intrastats and manual cashbooks and then filled in on the HMRC web site.	442 Company Secretary	698	Freq 2 Risk 3 Overall 6	Task 3M Audit 12M	
PROCESSID 5931 Putting into opera the purchase invoices that are received from our suppliers, by Email, fax, post or	443 Company Secretary	696	Freq 4 Risk 1 Overall	Task 1W Audit 12M	

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by hand.			4		
PROCESSID 5932 Remits are identified, matched to the bank statement and then entered into Opera on the customer account.	444 Accounts Processes	697 Company Secretary	Freq 3 Risk 1 Overall 3	Task 1W Audit 24M	
PROCESSID 5933 The sales account reminders or debtors are up dated and then any outstanding invoices are chased for payment.	446 Company Secretary	678	Freq 3 Risk 1 Overall 3	Task 1M Audit 6M	
PROCESSID 5937 NO LONGER REQUIRED WITH XERO This report allows us to add a figure to the end of month accounts. It is a report of suppliers delivered items that have not been invoiced and therefore do not show on the accounts but do show as in stock.	449	686	Freq 3 Risk 1 Overall 3		
PROCESSID 5942 Reminding debtors, where needed.	446 Company Secretary	451	Freq 3 Risk 3 Overall 9	Task 1M Audit 6M	
PROCESSID 6819 Inputting the invoices from suppliers for the correct month. Ensuring they are all entered in to the correct period.	443 Company Secretary	696	Freq 2 Risk 2 Overall 4	Task 1W Audit 12M	
PROCESSID 6876 This is a form concerning benefits the staff receive annually. An issue is sent annually to remind of this. We then contact the accountants and ask them to fill this in for us. They ask us about benefits and they fill it in for us. This is then sent to us for signing and posting.	142 Company Secretary	689 Managing Director	Freq 1 Risk 1 Overall 1	Task 12M Audit 48M	
PROCESSID 6946 Checking the export debtors are up to date and reminding customers where needed.	446 Company Secretary	678	Freq 3 Risk 3 Overall 9	Task 1M Audit 6M	
PROCESSID 6951 Checking the UK debtors are up to date and reminding customers where needed.	446 Company Secretary	678	Freq 3 Risk 3 Overall 9	Task 1M Audit 6M	

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PROCESSID 7195	118 Company Secretary		Freq Risk Overall	Task 1M	
PROCESSID 7740 Filling in HMRC data requires Weights and dimensions per region in the EC This process ensures all the data is in place for the report	563 Company Secretary	699	Freq 3 Risk 1 Overall 3	Task 1M Audit 12M	
PROCESSID 7788 This is done annually, a report for the accountant. It shows the currency and amount that we have in the building at the last day of the year.	629 Accounts Processes		Freq 1 Risk 1 Overall 1	Task 12M	
PROCESSID 7789 To remove the receipts that have come into Paypal over the month. So they can be entered in to Opera sales.	630 Company Secretary	700	Freq 3 Risk 1 Overall 3	Task 1M Audit 6M	
PROCESSID 7799 The closing down of the previous months purchase ledger for accounts purposes.	651 Company Secretary	695	Freq 3 Risk 2 Overall 6	Task 1M Audit 24M	
PROCESSID 7800 The closing down of the previous months nominal ledger for accounts purposes.	652 Company Secretary	695	Freq 3 Risk 2 Overall 6	Task 1M Audit 24M	
PROCESSID 7817 This is a report that is run to make sure we have not missed the invoicing of an order during the preceding month, on the sales ledger.	104 Company Secretary	690 Managing Director	Freq 3 Risk 1 Overall 3	Task 1M Audit 12M	
PROCESSID 7818 A review of the Purchasing Journals, done in Opera, for the previous month. To see if the VAT has been handled correctly and the nominal account number are correct.	422 Company Secretary	691 Managing Director	Freq 3 Risk 4 Overall 12	Task 1M Audit 12M	
PROCESSID 7819 A review of the contra nominal account in Opera, number 8000, for the previous three months. To see if the adjustments that go through this account, have been handled correctly and the amount at the end is zero.	421 Accounts Processes	692 Managing Director	Freq 2 Risk 2 Overall 4	Task 1M Audit 24M	
PROCESSID 7824 Reminding debtors, where needed.	713 Office	714	Freq 3 Risk 2	Task 1M Audit	

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	Processes		Overall 6	3M	
PROCESSID 7831 Intrastats Debtors And Creditor Figures Fill in the figure in Enter Overview details from Operas and bank.	62 Company Secretary		Freq 3 Risk 1 Overall 3	Task 1M	
PROCESSID 7899 Region code and Territory codes from Opera Each country should only be linked to 1 Region.	837 Company Secretary	838	Freq 1 Risk 1 Overall 1	Task 1M Audit 6M	
PROCESSID 7900 Royal Mail - Mail retention form. That is sent to us in March for the next year, they retain our mail on a Saturday and deliver it the next Monday	858 Company Secretary		Freq 1 Risk 1 Overall 1	Task 12M	
PROCESSID 7919 send a report to John of what is happening with the debtors from the last month, include problems and payments due. Can add to issue and redirect	928 Company Secretary	929	Freq 1 Risk 1 Overall 1	Task 1M Audit 6M	
PROCESSID 7932 Rolling issue to check debtors report - All Outstanding References With Balances	961 Company Secretary	962	Freq 1 Risk 1 Overall 1	Task 3M Audit 12M	
PROCESSID 7933 Inputting the invoices from suppliers for the correct month. Ensuring they are all entered in to the correct period.	965 Company Secretary		Freq 2 Risk 2 Overall 4	Task 2W	
PROCESSID 7935 To Obtain PCI DSS Compliance	983 Managing Director		Freq 1 Risk 1 Overall 1	Task 3M	
PROCESSID 7938 VAT return filled in on the HMRC Web site. The information for this is taken from intrastats and manual cashbooks and then filled in on the HMRC web site.	995 Company Secretary	996	Freq 2 Risk 3 Overall 6	Task 3M Audit 12M	
PROCESSID 7939 VAT return filled in on the HMRC Web site. The information for this is taken from intrastats	997 Company Secretary	998	Freq 2 Risk 3 Overall	Task 3M Audit 12M	

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and manual cashbooks and then filled in on the HMRC web site.			6		
PROCESSID 7945 Xero Review Sales Contacts Export the customer contacts and download CSV file. Carefully open with Libra office making sure no column needs to be converted from standard. Check the Tax status and make sure all EC sales VAT customers have a VAT number, or are on 20% VAT. Check all countries have the correct TAX status.	1020 Company Secretary	1021 Accounts Processes	Freq 2 Risk 2 Overall 4	Task 1M Audit 3M	
PROCESSID 7946 Xero - merge customers that are duplicates. Make sure they are under the NHS trust where relevant and not the individual hospital	1022 Company Secretary		Freq 2 Risk 1 Overall 2	Task 1M	
PROCESSID 7952 Check that the Xero To Barclays Bank Statements match and no transactions are missing. End On Month GBP, USD And Euro Viamed	1034 Company Secretary	1035	Freq 2 Risk 1 Overall 2	Task 1M Audit 6M	
PROCESSID 7958 Put the Exchange Rate in to Intrastats for current month from HMRC	1052 Company Secretary	1053	Freq 1 Risk 1 Overall 1	Task 1M Audit 12M	
PROCESSID 7966 Import Paid Invoices from Xero back to Interstats to update contact records	1078 Managing Director		Freq 1 Risk 1 Overall 1	Task 1W	
<u>Audits</u>					
Process Scope	Roll Task	Roll Audit	Risk	Action	Notes / Issues
PROCESSID 7885 Carry out Audit 04 Accounts for Both VST and Viamed	1055 Company Secretary	817 Managing Director	Freq 1 Risk 2 Overall 2	Task 12M Audit 12M	
<u>Office Processes</u>					
Process Scope	Roll Task	Roll Audit	Risk	Action	Notes / Issues
PROCESSID 7901 To check the emails that come in from UPS or	859 Goods Out		Freq 2 Risk 1	Task 1D	

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other shippers, for problems delivering or clearing goods.			Overall 2		
PROCESSID 7924 Process of PDF ing Invoices into the system for easy of use in the future and the Emailing of Invoices to customers NO LONGER REQUIRED, New Order system automatically produces the PDFS and Places into the Correct Location	937	938 Company Secretary	Freq 2 Risk 1 Overall 2	Audit 1M	