

Internal Audit Check list

Accounts

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Company / ISO Section	Criteria of ISO Section	Auditor Comments / Issues
VST Ltd ISO9001:2015 5.1.2	<p>Customer focus</p> <p>5.1.2 Customer focus</p> <p>Top management shall demonstrate leadership and commitment with respect to customer focus by ensuring that:</p> <ul style="list-style-type: none"> a) customer and applicable statutory and regulatory requirements are determined, understood and consistently met; b) the risks and opportunities that can affect conformity of products and services and the ability to enhance customer satisfaction are determined and addressed; c) the focus on enhancing customer satisfaction is maintained. ✓ 	
Viamed Ltd ISO13485:2016 5.2	<p>Customer focus</p> <p>Top management shall ensure that customer requirements and applicable regulatory requirements are determined and met.</p>	
Viamed Ltd ISO13485:2016 7.2.3	<p>Communication</p> <p>The organization shall plan and document arrangements for communicating with customers in relation to:</p> <ul style="list-style-type: none"> a) product information; b) enquiries, contracts or order handling, including amendments; c) customer feedback, including complaints; d) advisory notices. <p>The organization shall communicate with regulatory authorities in accordance with applicable regulatory requirements.</p>	
Viamed Ltd ISO13485:2016 7.4.1	<p>Purchasing process</p> <p>The organization shall document procedures (see 4.2.4) to ensure that purchased product conforms to specified purchasing information.</p> <p>The organization shall establish criteria for the evaluation and selection of suppliers. The criteria shall be:</p> <ul style="list-style-type: none"> a) based on the supplier's ability to provide product that meets the organizations' requirements; b) based on the performance of the supplier; c) based on the effect of the purchased product on the quality of the medical device; d) proportionate to the risk associated with the medical device. <p>The organization shall plan the monitoring and re-evaluation of</p>	

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<p>suppliers. Supplier performance in meeting requirements for the purchased product shall be monitored. The results of the monitoring shall provide an input into the supplier re-evaluation process.</p> <p>Non-fulfilment of purchasing requirements shall be addressed with the supplier proportionate to the risk associated with the purchased product and compliance with applicable regulatory requirements. Records of the results of evaluation, selection, monitoring and re-evaluation of supplier capability or performance and any necessary actions arising from these activities shall be maintained (see 4.2.5).</p>	<p><i>If Remove Jan 2016</i></p>
<p>Viamed Ltd ISO13485:2016 8.2.4</p> <p>Internal audit</p> <p>The organization shall conduct internal audits at planned intervals to determine whether the quality management system:</p> <p>a) conforms to planned and documented arrangements, requirements of this International Standard, quality management system requirements established by the organization, and applicable regulatory requirements;</p> <p>b) is effectively implemented and maintained.</p> <p>The organization shall document a procedure to describe the responsibilities and requirements for planning and conducting audits and recording and reporting audit results.</p> <p>An audit program shall be planned, taking into consideration the status and importance of the processes and area to be audited, as well as the results of previous audits. The audit criteria, scope, interval and methods shall be defined and recorded (see 4.2.5). The selection of auditors and conduct of audits shall ensure objectivity and impartiality of the audit process. Auditors shall not audit their own work. Records of the audits and their results, including identification of the processes and areas audited and the conclusions, shall be maintained (see 4.2.5).</p> <p>The management responsible for the area being audited shall ensure that any necessary corrections and corrective actions are taken without undue delay to eliminate detected nonconformities and their causes. Follow-up activities shall include the verification of the actions taken and the reporting of verification results.</p> <p>NOTE Further information can be found in ISO 19011.</p>	

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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.

Managing Director

Process Scope	Roll Task	Roll Audit	Risk	Action	Notes / Issues
PROCESSID 5869 Registration of Company cars	4 Managing Director		Freq 2 Risk 0 Overall	Task 6M ✓	

IT Controller

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 Managing Director	780 Company Secretary	Freq 3 Risk 1 Overall 3	Task 1M ✓ Audit 6M ✗	New Task Due 9/11/17

Warehouse Team Leader

Process Scope	Roll Task	Roll Audit	Risk	Action	Notes / Issues
PROCESSID 7708 Acorn Distribution ac 12906 - 0014904 Disposable sensor stock levels	522 Goods In		Freq 3 Risk 1 Overall 3	Task 1M ✓	

Accounts Processes

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	118 Company Secretary	559 Managing Director	Freq 3 Risk 1 Overall 3	Task ✓ Audit 6M	← me? How To Audit? }

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down the vandagraph
loan

PROCESSID **5867**
Accounts placed on
stop as they owe
money. To prevent
orders being dispatched.

223
Company
Secretary

377
Managing
Director

Freq 4
Risk 1
Overall 4

Task 2W
Audit 3M

✓ # Pickings
Should?
Stop
only a working

PROCESSID **5874**
Edenred childcare
voucher.

165
Company
Secretary

Freq 3
Risk 1
Overall 3

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.

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

✓ New
process
2016

PROCESSID **5915**
Closing down of the
Month end in Operas,
Or year end if
applicable

445
Company
Secretary

558
Managing
Director

Freq 3
Risk 1
Overall 3

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
Managing
Director

Freq 3
Risk 1
Overall 3

Task 1M
Audit 12M

✓ ?
New task
Set for
11/3/18

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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

Managing
Director

Freq 3

Risk 1

Task

1M

✓
Overall 3 Audit
12M *✓ Oct*

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

Managing
Director

Freq 3

Risk 1

Task

1M

✓
Overall 3 Audit
12M ** New Audit
start for
14/5/18?*

PROCESSID 5920

Cheques that are received in from customers as payments, refunds from Royal Mail, HMRC in the form of Duty refunds etc.

432

Company
Secretary

682
Managing
Director

Freq 4

Risk 1

Task

1W

✓
Overall 4 Audit
12M

These are filled in to the paying in book, located in the accounts office. Then taken to Barclays bank.

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

Managing
Director

Freq 3

Risk 1

Task

1M

✓
Overall 3 Audit
12M

PROCESSID 5923

A credit in Opera, either a part or in full - When either goods have been returned, re a sales invoice from a customer.

435

Company
Secretary

684

Managing
Director

Freq 4

Risk 2

Task

1W

✓
Overall 8 Audit
12M

*6 Oct outstanding
13 Oct closed!
106394
minor to close
all issues
Reminder sent*

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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.

PROCESSID 5924 436
Export \$ USD or € Euro Company cheques from customers Secretary have to be sent to the bank processing department in Poole. With a form.

PROCESSID 5925 437 685
Customs contact us for information. So they can clear incoming and outgoing parcels.

PROCESSID 5926 438
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.

PROCESSID 5927 439 677
To file the paperwork received and the digital items in a place where they are easily retrievable.

PROCESSID 5928 440
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

Freq 3 Task 1M ✓
Risk 1
Overall 3

Freq 4 Task
Risk 1 1W ✓
Overall 4

Freq 3 Task 1M ✓
Risk 1
Overall 3

Freq 2 Task
Risk 2 6M ✓
Overall 4 Audit
12M -ma?

Freq 2 Task 3M ✓
Risk 1
Overall 2

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customers and
miscellaneous other
files.

PROCESSID 5929 441 687 Freq 3 Task ✓
 HMRC Intrastats Sales Company Managing Risk 2 1M ✓
 Data. Information is Secretary Director Overall 6 Audit
 taken from intrastats 12M
 and then uploaded and
 filled in on the two
 HMRC web site. VAT
 and EC sales site and
 Supplementary date
 site.

PROCESSID 5930 442 698 Freq 2 Task ✓
 VAT return filled in on Company Managing Risk 3 3M ✓
 the HMRC Web site. Secretary Director Overall 6 Audit
 The information for this 12M ✓
 is taken from intrastats
 and manual cashbooks
 and then filled in on the
 HMRC web site.

PROCESSID 5931 443 696 Freq 4 Task ✓
 Putting into opera the Company Managing Risk 1 1W ✓
 purchase invoices that Secretary Director Overall 4 Audit
 are received from our 12M
 suppliers, by Email, fax,
 post or by hand.

PROCESSID 5932 444 697 Freq 4 Task ✓
 Remits are identified, Company Managing Risk 1 1W ✓
 matched to the bank Secretary Director Overall 4 Audit
 statement and then 24M
 entered into Opera on
 the customer account.

PROCESSID 5933 446 678 Freq 3 Task ✓
 The sales account Company Managing Risk 1 1M ✓
 reminders or debtors are Secretary Director Overall 3 Audit
 up dated and then any 6M
 outstanding invoices are
 chased for payment.

PROCESSID 5937 449 686 Freq 3 Task ✓
 This report allows us to Company Managing Risk 1 1M ✓
 add a figure to the end Secretary Director Overall 3

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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.

PROCESSID 5942
Reminding debtors, where needed. 446 Company Secretary 451 Managing Director Freq 3 Risk 3 Overall 9 Audit 6M

PROCESSID 6819
443 Company Secretary 696 Managing Director Freq Risk Overall Audit 12M

PROCESSID 6876
This is a form concerning benefits the staff receive annually. 142 Company Secretary 689 Managing Director Freq 1 Risk 1 Overall 1 Audit 48M

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.

PROCESSID 6946
Checking the export debtors are up to date and reminding customers where needed. 446 Company Secretary 678 Managing Director Freq 3 Risk 3 Overall 9 Audit 6M

PROCESSID 6951
Checking the UK debtors are up to date and reminding customers where needed. 446 Company Secretary 678 Managing Director Freq 3 Risk 3 Overall 9 Audit 6M

PROCESSID 7195 118 Freq Task 1M

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PROCESSID 7740 Filling in HMRC data requires Weights and dimensions per region in the EC	Company Secretary	653	699	Risk Overall	Freq 3	Task
	Company Secretary	Managing Director		Risk 1	1M	✓
				Overall 3	Audit	
					12M	

This process ensures all the data is in place for the report

PROCESSID 7788 This is done annually, a report for the accountant.	629	Company Secretary		Freq 1	Task	
				Risk 1	12M	
				Overall 1		

It shows the currency and amount that we have in the building at the last day of the year.

PROCESSID 7789 To remove the receipts that have come into Paypal over the month.	630	Company Secretary	700	Risk 1	Task	✓
				Overall 3	Audit	
					6M	

So they can be entered

in to Opera sales.

PROCESSID 7799 The closing down of the previous months purchase ledger for accounts purposes.	651	Company Secretary	695	Risk 2	Task	✓
				Overall 6	Audit	
					24M	

PROCES

7800

The closing down of the previous months nominal ledger for accounts purposes.	652	Company Secretary	695	Risk 2	Task	✓
				Overall 6	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

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ledger.

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	691	Freq 3	Task
Company Secretary	Managing Director	Risk 4	1M ✓
		Overall	Audit
		12	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	692	Freq 2	Task
Company Secretary	Managing Director	Risk 2	3M ✓
		Overall	Audit
		4	24M

*Due but
done with
V600 Jado*

PROCESSID 7824

Reminding debtors, where needed.

713	714	Freq 3	Task
Office Processes	Managing Director	Risk 2	1M ✓
		Overall	Audit
		6	3M

PROCESSID 7831

Intrastats Debtors And Creditor Figures

62		Freq 3	Task 1M ✓
Company Secretary		Risk 1	
		Overall	3

Fill in the figure in Enter Overview details from Operas and bank.