

Internal Audit Check list

Accounts

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Audit Date	24/10/17	Auditor <i>DLAMB</i>	4 106375

Company / ISO Section	Criteria of ISO Section	Auditor Comments / Issues
VST Ltd ISO9001:2015 5.1.2	Customer focus 5.1.2 Customer focus Top management shall demonstrate leadership and commitment with respect to customer focus by ensuring that: 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	Customer focus Top management shall ensure that customer requirements and applicable regulatory requirements are determined and met.	
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.	
Viamed Ltd ISO13485:2016 7.4.1	Purchasing process The organization shall document procedures (see 4.2.4) to ensure that purchased product conforms to specified purchasing information. The organization shall establish criteria for the evaluation and selection of suppliers. The criteria shall be: 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. The organization shall plan the monitoring and re-evaluation of	

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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>	# Remove from Audit
<p>Viamed Ltd</p> <p>ISO13485:2016</p> <p>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 x	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 ✓ 1M 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 Task
Risk 1 2W
Overall 4 Audit 3M

Picking
Should?
Stop
only a warning

PROCESSID 5874
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.

165
Company Secretary

Freq 3 Task 1M
Risk 1
Overall 3

PROCESSID 5914
The closing down of Opera at the end of the financial year. Sales, Purchasing and Nominal ledgers.

429
Company Secretary

Freq 1 Task
Risk 1 12M
Overall 1

Now
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 Task
Risk 1 1M
Overall 3 Audit 3M

me?

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 Task
Risk 1 1M
Overall 3 Audit 12M

Now
Task
Set for
10/3/18

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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 Task
Risk 1 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 Task
Risk 1 1M ✓
Overall 3 Audit
12M *New Audit 5006 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 Task
Risk 1 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 Task
Risk 1 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 Task
Risk 2 1W ✓
Overall 8 Audit
12M

*6 oct outstanding
13016 closed!
106394
winner 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.

Freq 3 Task 1M ✓
Risk 1
Overall 3

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

Freq 4 Task
Risk 1 1W ✓
Overall 4

PROCESSID 5926 438
To receive the cash Company
receipts / invoices from Secretary
those staff who work
away from the office.
These are then filed in
the petty cash file in the
accounts office.

Freq 3 Task 1M ✓
Risk 1
Overall 3

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

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

PROCESSID 5928 440
To keep the filing up to Company
date and filed in the Secretary
correct place in the
correct filing cabinet.
So files can be easily
retrieved.
Suppliers, export

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** 446 451 Freq 3 Task
Reminding debtors, Company Managing Risk 3 1M
where needed. Secretary Director Overall 9 Audit
6M

PROCESSID **6819** 443 696 Freq Task
Company Managing Risk 1W
Secretary Director Overall Audit
12M

PROCESSID **6876** 142 689 Freq 1 Task
This is a form Company Managing Risk 1 12M
concerning benefits the Secretary Director Overall 1 Audit
staff receive annually. 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** 446 678 Freq 3 Task
Checking the export Company Managing Risk 3 1M✓
debtors are up to date Secretary Director Overall 9 Audit
and reminding customers where 6M
needed.

PROCESSID **6951** 446 678 Freq 3 Task
Checking the UK Company Managing Risk 3 1M✓
debtors are up to date Secretary Director Overall 9 Audit
and reminding customers where 6M
needed.

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	563	699	Risk Overall
Company Secretary		Managing Director	Freq 3 Task 1M ✓
			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.

Company Secretary	629		Risk Overall 1
			Freq 1 Task 12M
			Risk 1 12M

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. So they can be entered in to Opera sales.

Company Secretary	630	700	Risk Overall 3 Audit 6M
		Managing Director	Freq 3 Task 1M ✓
			Risk 1 1M
			Overall 3 Audit 6M

PROCESSID 7799
The closing down of the previous months purchase ledger for accounts purposes.

Company Secretary	651	695	Risk Overall 6 Audit 24M
		Managing Director	Freq 3 Task 1M ✓
			Risk 2 1M
			Overall 6 Audit 24M

PROCESSID 7800
The closing down of the previous months nominal ledger for accounts purposes.

Company Secretary	652	695	Risk Overall 6 Audit 24M
		Managing Director	Freq 3 Task 1M ✓
			Risk 2 1M
			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

Company Secretary	104	690	Risk Overall 3 Audit 12M
		Managing Director	Freq 3 Task 1M ✓
			Risk 1 1M
			Overall 3 Audit 12M

*no history
* new process
only valid Year
END
due 31/1/18*

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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
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
Company
Secretary

692
Managing
Director

Freq 2
Risk 2
Overall 4
Task 3M
Audit 24M

*Due but
other misc
v660 date*

PROCESSID 7824
Reminding debtors, where needed.

713
Office
Processes

714
Managing
Director

Freq 3
Risk 2
Overall 6
Task 1M
Audit 3M

PROCESSID 7831
Intrastats Debtors And Creditor Figures

62
Company
Secretary

Freq 3
Risk 1
Overall 3
Task 1M

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