

Internal Audit Check list

Accounts

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Audit Date	16-12-19	Auditor <i>D. L. S.</i>	

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. 	<i>Remove</i>
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>	<i>✓ Customer requirements</i>
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>	<i>✓</i>
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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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.

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).

Viamed Ltd
ISO13485:2016
8.2.4

Internal audit

The organization shall conduct internal audits at planned intervals to determine whether the quality management system:

- a) conforms to planned and documented arrangements, requirements of this International Standard, quality management system requirements established by the organization, and applicable regulatory requirements;
- b) is effectively implemented and maintained.

The organization shall document a procedure to describe the responsibilities and requirements for planning and conducting audits and recording and reporting audit results.

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).

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.

NOTE Further information can be found in ISO 19011.

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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.

List Processes Per Title

Managing Director

Process Scope	Roll Task	Roll Audit	Risk	Action	Notes / Issues
PROCESSID 5869 Registration of Company cars	4 Managing Director	148462 N/A	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 Company Secretary	160095 780	✓ Freq 3 Risk 1 Overall 3	Task 1M Audit 6M	

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	No Issue	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 down the vandagraph	159641 118	152818 559	✓ Managing Director	Task 1M Audit 6M	

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loan	160393	159166	
PROCESSID 5867	223 ✓	377 ✓	Freq 4 Task
Accounts placed on stop as they owe money. To prevent orders being dispatched.	Company Secretary	Managing Director	Risk 1 2W Overall 4 Audit 3M
PROCESSID 5874	165 ✓		Freq 3 Task 1M
Edenred childcare voucher.	Company Secretary		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	429 ✓	134621	Freq 1 Task
The closing down of Opera at the end of the financial year. Sales, Purchasing and Nominal ledgers.	Company Secretary		Risk 1 12M Overall 1
PROCESSID 5915	445	159677 159710	Freq 3 Task
Closing down of the Month end in Operas, Or year end if applicable	Company Secretary	Managing Director	Risk 1 1M Overall 3 Audit 3M
PROCESSID 5916	63 ^{in term}	679	Freq 3 Task
Enter the current bank account details and opera reports totals in to the correct intrastats page.	Company Secretary	Managing Director	Risk 1 1M Overall 3 Audit 12M
PROCESSID 5917	160556 ✓ 680 ✓	140304 ✓	Freq 3 Task
	681	156500 ✓	

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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.

PROCESSID 5918
Journal to add items in to Opera that are not included in the scope of the sales and purchase ledger.

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.

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.

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.

An internal error has

Company Secretary

Managing Director

Risk 1 Overall 3 Audit 1M
12M

159319 ✓ 144909

693 Company Secretary

694 Managing Director

Freq 3 Risk 1 Overall 3 Audit 1M
12M

160691 ✓ 150172

432 Company Secretary

682 Managing Director

Freq 4 Risk 1 Overall 4 Audit 1W
12M

160578 ✓ 147820

434 Company Secretary

683 Managing Director

Freq 3 Risk 1 Overall 3 Audit 1M
12M

160498 ✗ 152585 ✓
v terms

435 Company Secretary

684 Managing Director

Freq 4 Risk 2 Overall 8 Audit 1W
12M

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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 160 438 ✓
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 customers and

160127 ✓

160285 ✓

160 210 ✓
156031 ✓

147294 ✓

157940 ✓

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

Freq 2 Task 3M
Risk 1
Overall 2

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miscellaneous other files.

160579

139204

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
Managing
Director

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
Managing
Director

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 by hand.

443
Company
Secretary

696
Managing
Director

Freq 4
Risk 1
Overall 4
Task
1W
Audit
12M

PROCESSID 5932
Remits are identified, matched to the bank statement and then entered into Opera on the customer account.

444 ^{to terms}
Company
Secretary

697
Managing
Director

Freq 4
Risk 1
Overall 4
Task
1W
Audit
24M

PROCESSID 5933
The sales account reminders or debtors are Secretary up dated and then any outstanding invoices are chased for payment.

446
Company
Secretary

678
Managing
Director

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

PROCESSID 5937
This report allows us to add a figure to the end of month accounts. It is

449
Company
Secretary

686
Managing
Director

Freq 3
Risk 1
Overall 3
Task
1M

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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.

160129 ✓

156568 ✓

160580 ✓

148545 ✓

PROCESSID 6819

443 ✓

696 ✓

147621 ✓

116206 ✓

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.

PROCESSID 6946

Checking the export debtors are up to date and reminding customers where needed.

160129 ✓

158310 ✓

446 ✓

678 ✓

Company Secretary

Managing Director

Director

Freq 3 Task

Risk 3 1M

Overall 9 Audit

6M

PROCESSID 6951

Checking the UK debtors are up to date and reminding customers where needed.

446 ✓

678 ✓

Company Secretary

Managing Director

Freq 3 Task

Risk 3 1M

Overall 9 Audit

6M

PROCESSID 7195

118 ✓

Freq 3 Task

Company

Risk 1M

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	Secretary	Overall	
PROCESSID 7740 Filling in HMRC data requires Weights and dimensions per region in the EC	563 Company Secretary <i>160609</i>	699 Managing Director <i>155624</i>	Freq 3 Risk 1 Overall 3 12M

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

135267

PROCESSID 7788
This is done annually, a report for the accountant.

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

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

159717

153174

PROCESSID 7789
To remove the receipts that have come into Paypal over the month. So they can be entered in to Opera sales.

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

6M

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

160613 X
1 terms

159606

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

24M

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

160614
1 terms

159606

652	695	Freq 3	Task
Company Secretary	Managing Director	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 ledger.

159639

147501

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

12M

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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.

160283 terms
422 + 691 150189 ✓
Company Secretary 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.

159673 terms 118105 ✓
421 692
Company Secretary Managing Director
Freq 2 Risk 2 Overall 4 Task 3M
Audit 24M

PROCESSID 7824
Reminding debtors, where needed.

159798 ✓ 156073 ✓
713 714
Office Processes 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

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

159642 ✓