

Viamed + VST

Internal Audit Check list			
Accounts			
Created:	23/10/2017	Audit No 04	VOP 04
Revised:	23 October 2017		Page 1 of 10
Audit Date	16-12-19	Auditor	<i>[Signature]</i>

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	

Internal Audit Check list			
Accounts			
Created:	23/10/2017	Audit No 04	VOP 04
Revised:	23 October 2017		Page 2 of 10
Audit Date		Auditor	

	<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>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>

Internal Audit Check list			
Accounts			
Created:	23/10/2017	Audit No 04	VOP 04
Revised:	23 October 2017		Page 3 of 10
Audit Date		Auditor	

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	
<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 Managing Director	780 Company Secretary	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		Freq 3 Risk 1 Overall 3	Task 1M	No Issue

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	118 Company Secretary	559 Managing Director	Freq 3 Risk 1 Overall 3	Task 1M Audit 6M	

Internal Audit Check list

Accounts

Created:	23/10/2017	Audit No 04	VOP 04
Revised:	23 October 2017		Page 4 of 10
Audit Date		Auditor	

loan

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

160393 ✓
223
Company
Secretary

159166 ✓
377
Managing
Director

Freq 4 Task
Risk 1 2W
Overall 4 Audit
3M

PROCESSID 5874
Edenred childcare
voucher.

158793 ✓
165
Company
Secretary

Freq 3 Task 1M
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.

134621 ✓
429
Company
Secretary

Freq 1 Task
Risk 1 12M
Overall 1

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

159677
445
Company
Secretary

159710
558
Managing
Director

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

PROCESSID 5916
Enter the current bank
account details and
opera reports totals in to
the correct intrastats
page.

160556 *
63^{intern}
Company
Secretary

140304 ✓
679
Managing
Director

Freq 3 Task
Risk 1 1M
Overall 3 Audit
12M

PROCESSID 5917

160619 ✓
680

156500 ✓
681

Freq 3 Task

Internal Audit Check list

Accounts

Created:	23/10/2017	Audit No 04	VOP 04
Revised:	23 October 2017		Page 5 of 10
Audit Date		Auditor	

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.

159319 ✓

144909

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

693

694

Freq 3 Task
Risk 1 1M
Overall 3 Audit 12M

Company Secretary

Managing Director

PROCESSID 5920
Cheques that are received in from customers as payments, refunds from Royal Mail, HMRC in the form of Duty refunds etc.

432

682

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

Company Secretary

Managing Director

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

160578 ✓

147820

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

683

Freq 3 Task
Risk 1 1M
Overall 3 Audit 12M

Company Secretary

Managing Director

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

435

684

Freq 4 Task
Risk 2 1W
Overall 8 Audit 12M

Company Secretary

Managing Director

Internal Audit Check list			
Accounts			
Created:	23/10/2017	Audit No 04	VOP 04
Revised:	23 October 2017		Page 6 of 10
Audit Date		Auditor	

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 Secretary Managing
items in a place where Director
they are easily
retrievable.

Freq 2 Task
Risk 2 6M
Overall 4 Audit
12M

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
customers and

Freq 2 Task 3M
Risk 1
Overall 2

Internal Audit Check list			
Accounts			
Created:	23/10/2017	Audit No 04	VOP 04
Revised:	23 October 2017		Page 7 of 10
Audit Date		Auditor	

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
of month accounts. It is

Internal Audit Check list			
Accounts			
Created:	23/10/2017	Audit No 04	VOP 04
Revised:	23 October 2017		Page 8 of 10
Audit Date		Auditor	

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 ✓

446
Company Secretary
160580 ✓

451
Managing Director
148545 ✓

Freq 3 Task
Risk 3 1M
Overall 9 Audit 6M

PROCESSID 6819

443
Company Secretary
147621 ✓

696
Managing Director
116206 ✓

Freq Task
Risk 1W
Overall 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 Task
Risk 1 12M
Overall 1 Audit 48M

PROCESSID 6946

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

160129 ✓

158310 ✓

446
Company Secretary

678
Managing 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.

160129 ✓

158310 ✓

446
Company Secretary

678
Managing Director

Freq 3 Task
Risk 3 1M
Overall 9 Audit 6M

PROCESSID 7195

159641 ✓

118
Company

Freq Task 1M
Risk

Internal Audit Check list

Accounts

Created:	23/10/2017	Audit No 04	VOP 04
Revised:	23 October 2017		Page 9 of 10
Audit Date		Auditor	

PROCESSID 7740 Secretary 563 699 Overall
 Filling in HMRC data Company Managing Freq 3 Task
 requires Weights and Secretary Director Risk 1 1M
 dimensions per region 160609 ✓ 15524 ✓ Overall 3 Audit
 in the EC 12M

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

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

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

PROCESSID 7789 630 700 Freq 3 Task
 To remove the receipts Company Managing Risk 1 1M
 that have come into Secretary Director Overall 3 Audit
 Paypal over the month. 6M
 So they can be entered in to Opera sales.

PROCESSID 7799 651 695 Freq 3 Task
 The closing down of the Company Managing Risk 2 1M
 previous months Secretary Director Overall 6 Audit
 purchase ledger for 24M
 accounts purposes.

PROCESSID 7800 652 695 Freq 3 Task
 The closing down of the Company Managing Risk 2 1M
 previous months Secretary Director Overall 6 Audit
 nominal ledger for 24M
 accounts purposes.

PROCESSID 7817 104 690 Freq 3 Task
 This is a report that is Company Managing Risk 1 1M
 run to make sure we Secretary Director Overall 3 Audit
 have not missed the 12M
 invoicing of an order
 during the preceding
 month, on the sales
 ledger.

Internal Audit Check list

Accounts

Created:	23/10/2017	Audit No 04	VOP 04
Revised:	23 October 2017		Page 10 of 10
Audit Date		Auditor	

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 items
422 x Company Secretary
691 150789 Managing Director
Freq 3 Task
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.

159673 x in terms
421 Company Secretary
692 118705 Managing Director
Freq 2 Task
Risk 2 3M
Overall 4 Audit
24M

PROCESSID 7824

Reminding debtors, where needed.

159798 ✓ 156073 ✓
713 Office Processes
714 Managing Director
Freq 3 Task
Risk 2 1M
Overall 6 Audit
3M

PROCESSID 7831

Intrastats Debtors And Creditor Figures

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

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

159642 ✓