

Internal Audit Check list

Accounts			
Created:	23/10/2017	Audit No 04	VOP 04
Revised:	02 June 2021		Page 1 of 8
Audit Date	2/6/21	Auditor <i>D. Hunt</i>	

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	<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>	

	<u>QUESTION:</u>	<u>RESPONSE:</u>	Y/ N
1	Review Last years Audit. Update processes if required. <i>Issue #196847</i> Are all follow on Issue resolved satisfactory. <i>Follow up issue complete</i>	✓	Y
2	Checked the bank statement on the Accounts package matched to Barclays Bank monthly. Check last 3 months. <i>Now Accounts live link to bank</i>	✓	Y
3	Check the accounts package for Purchase invoices unpaid over 3 months.	<i>∅ outstanding over 90 days</i>	V
4	Check the Debtors report was complete in the last 2 months.	<i>Done 1st time</i>	V

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		Freq 2 Risk 1 Overall 2	Task 6M	Y

*#209279 done
NoL Received No

Cars



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IT Controller

Process Scope

PROCESSID 7703

To remove money from the Pay Pal system into Vandagraph Bank account

Roll Task

512
Company
Secretary

Roll Audit

780
Managi
ng

Risk

Freq 3
Risk 1
Overall 3

Action

Task 1M
Audit 6M

Notes /
Issues

✓224822
Task Done

224822

22978

Warehouse Team Leader

Process Scope

PROCESSID 7708

Acorn Distribution ac 12906 - 0014904
Disposable sensor stock levels

Roll Task

522

Roll Audit

Freq 3
Risk 1
Overall 3

Risk

Action

*

Notes /
Issues

Process
Cancelled
removing from
Audit Link

UK Sales Controller

Process Scope

PROCESSID 7920

To review Sales warning pages,
highlights dropping in sales

Roll Task

57
UK Sales
Controller

Roll Audit

Freq 1
Risk 1
Overall 1

Risk

Action

Task 1M

Notes /
Issues

Task
Done

#222476

PROCESSID 7927

To check Contract prices are still valid and
within date

944
Marketing
Processes

945
UK
Sales
Controll
er

Freq 1
Risk 1
Overall 1

Task 1M

Audit 3M

Task
Done

#222667

222821

✓

Accounts Processes

Process Scope

PROCESSID 5865

Reminded to check the financial status of the
bank accounts,

If funds available pay down the vandagraph loan

Roll Task

118
Company
Secretary

Roll Audit

559
Risk 1
Overall 3

Risk

Action

Task 1M

Notes /
Issues

*

Task
Done

NOT Being
Done

PROCESSID 5867

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

223
Company
Secretary

377
Risk 1
Overall 4

Task 2W

Audit 3M

Task
Update

PROCESSID 5874

Edened child care voucher.
these are purchased from Edened and then the

165
Company
Secretary

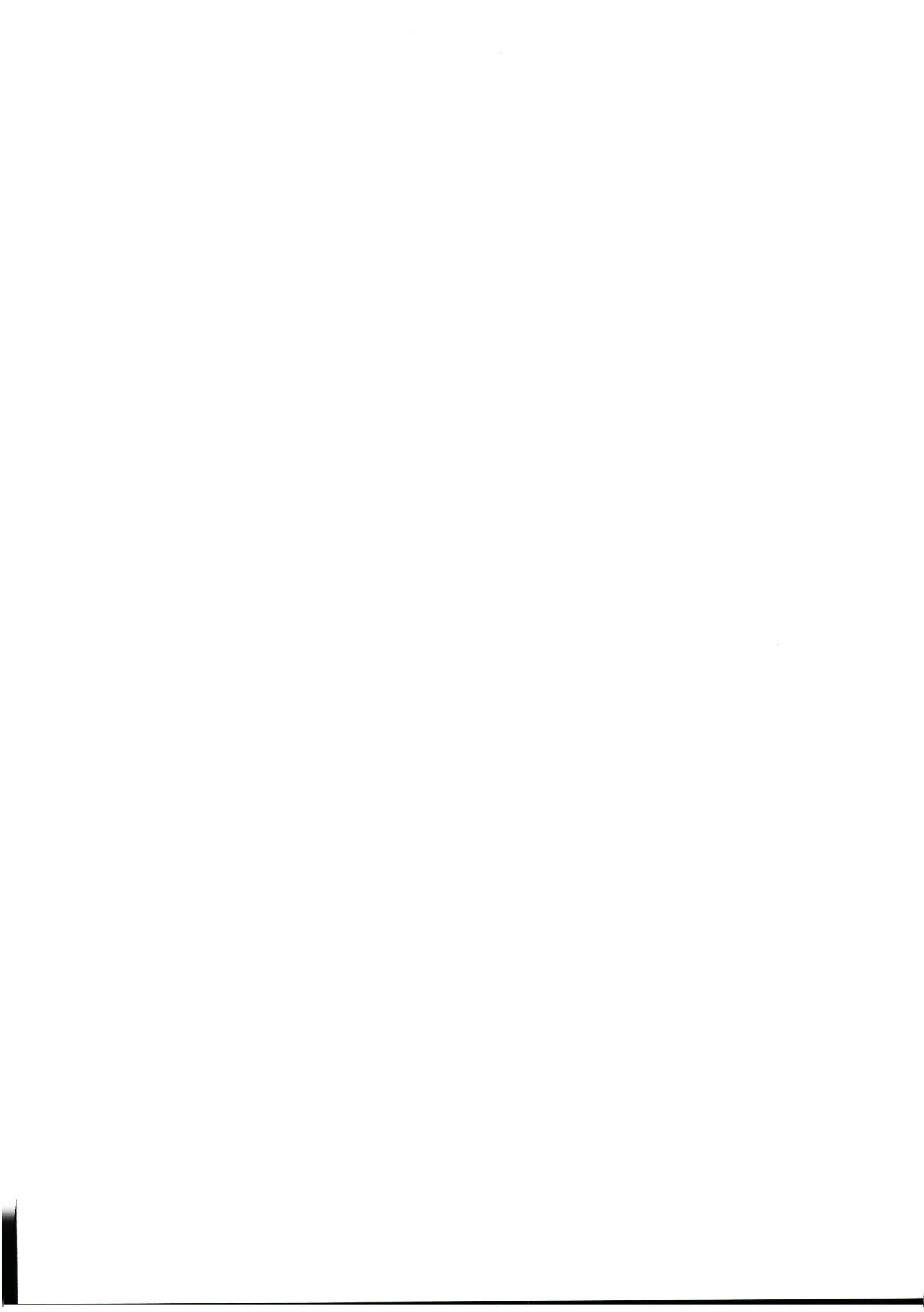
Freq 1
Risk 1
Overall 1

Task 1M

#222823

✓

226177



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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.

PROCESSID 5915

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

PROCESSID 5916

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

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.

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 taken place and a sales invoice need to be re entered.

429	Company Secretary	* Needs updating to reflect zero	Freq 1 Risk 1 Overall 1	Task 12M	* Task needs updating
445	Company Secretary	* OPERA	Freq 1 Risk 1 Overall 1	Task 1M Audit 3M	
63	Company Secretary	* OPERA	Freq 3 Risk 1 Overall 3	Task 1M Audit 12M	#222664 Done
680	Company Secretary	* OPERA	Freq 1 Risk 1 Overall 1	Task 1M Audit 12M	#222727 Update
693	Company Secretary	* OPERA	Freq 2 Risk 1 Overall 2	Task 1M Audit 12M	#223699 Update
432	Company Secretary	226931	682 191662	Freq 4 Risk 1 Overall 4	Task 1W Audit 12M
434	Company Secretary	225565	683 226375	Freq 2 Risk 1 Overall 2	Task 1M Audit 12M
435	Company Secretary	226933	684 195439	Freq 4 Risk 2 Overall 8	Task 1W Audit 12M



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On the purchasing if a supplier has sent a credit for goods or an error.

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 ✓

224805

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 ✓ terms

227353 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 ✓

225291 ✓

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 ✓

225602 677

Freq 2
Risk 2
Overall 4

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.

440

Company
Secretary ✓

218341

Freq 2
Risk 1
Overall 2

Task 3M

Suppliers, export customers and miscellaneous other files.

221291

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 ✓

215246 687

Freq 3
Risk 2
Overall 6

Audit 12M

225566 ✓

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 ✓

225438 698

Freq 2
Risk 3
Overall 6

Audit 12M

2271098

PROCESSID 5931

Putting into opera the purchase invoices that are received from our suppliers, by Email, fax, post or by hand.

443

Company
Secretary ✓

227248 696

Freq 4
Risk 1
Overall 4

Audit 12M

227061

PROCESSID 5932

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

444

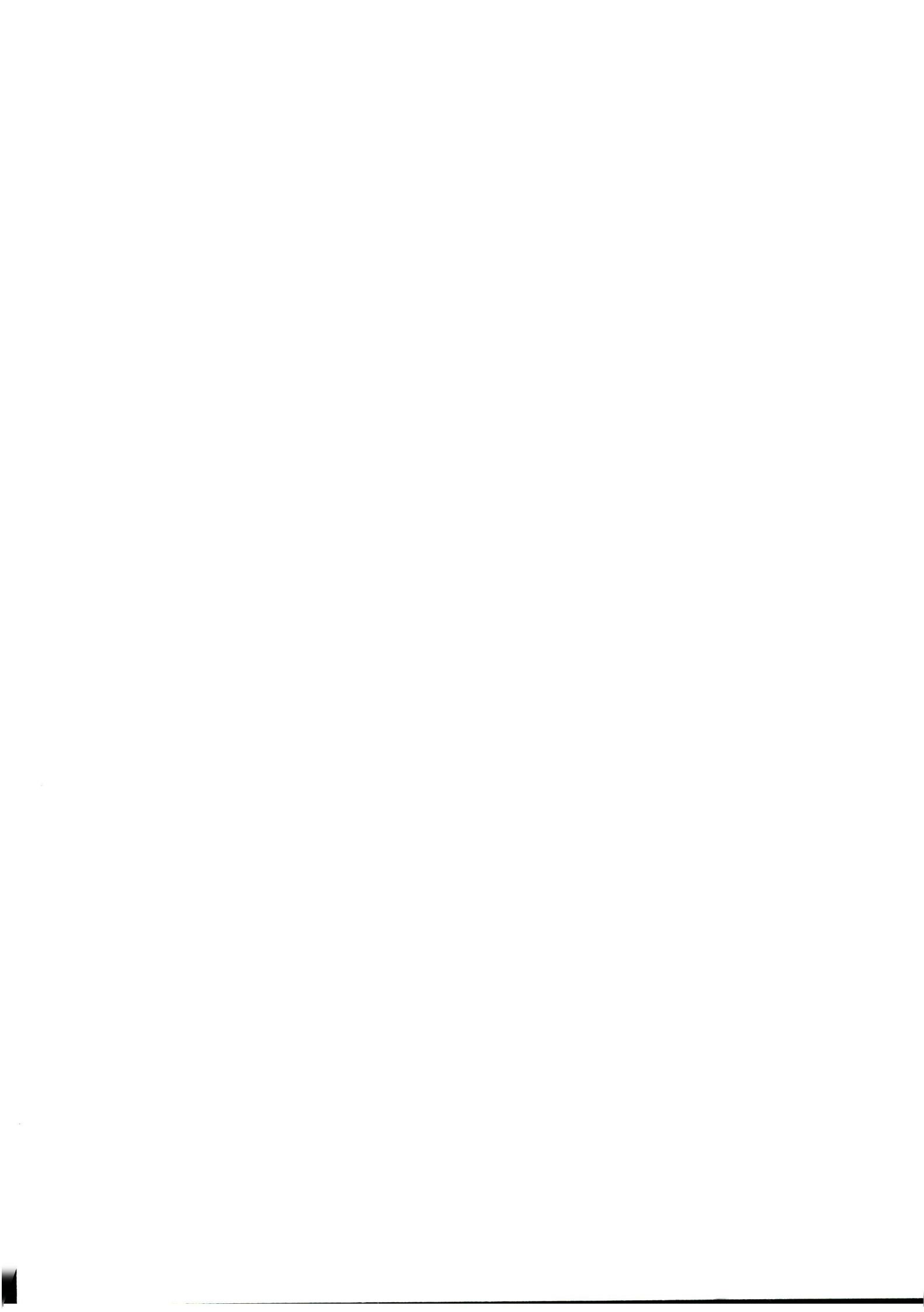
Accounts
Processes

227723 697

Freq 3
Risk 1
Overall 3

Audit 24M

153470



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PROCESSID 5933

The sales account reminders or debtors are updated and then any outstanding invoices are chased for payment.

446 678 Freq 3 Task 1M
Company 221975 Risk 1 Audit 6M
Secretary Overall 3
225135 terms

PROCESSID 5937

NO LONGER REQUIRED WITH XERO

449 686 Freq 3 Task 1M
Risk 1 Overall 3
225135 terms

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.

PROCESSID 5942

Reminding debtors, where needed.

446 225135 451 Freq 3 Task 1M
Company 219262 Risk 3 Audit 6M
Secretary Overall 9
terms

PROCESSID 6819

Inputting the invoices from suppliers for the correct month.

Ensuring they are all entered in to the correct period.

443 696 Freq 2 Task 1W
Company 227248 Risk 2 Audit
Secretary Overall 4 12M
227061 in terms terms

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.

142 689 Freq 1 Task
Company Manager Risk 1 12M
Secretary Overall 1 Audit
*226321 Director 48M
terms*

116206

PROCESSID 6946

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

446 225135 678 Freq 3 Task 1M
Company 221975 Risk 3 Audit 6M
Secretary Overall 9
terms

PROCESSID 6951

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

446 225135 678 Freq 3 Task 1M
Company 221975 Risk 3 Audit 6M
Secretary Overall 9
terms

PROCESSID 7195

118 224444 Freq Task 1M

Company ✓ Risk

Secretary Overall

563 699 Freq 3 Task 1M

Company 195780 Risk 1 Audit

Secretary Overall 3 12M
225595

11 terms

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



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the report

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.

PROCESSID 7789

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

PROCESSID 7799

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

PROCESSID 7800

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

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.

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.

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.

PROCESSID 7824

Reminding debtors, where needed.

PROCESSID 7831

Intrastats Debtors And Creditor Figures

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

PROCESSID 7899

Region code and Territory codes from Opera
Each country should only be linked to 1 Region.

629 Freq 1 Task
Accounts Risk 1 12M
Processes Overall 1
209487

630 700 Freq 3 Task 1M
Company Risk 1 Audit 6M
Secretary Overall 3
215696

651 695 Freq 3 Task 1M
Company Risk 2 Audit
Secretary Overall 6 24M
225787 159606

652 695 Freq 3 Task 1M
Company Risk 2 Audit
Secretary Overall 6 24M
225788 159606

104 690 Freq 3 Task 1M
Company Managi Risk 1 Audit
Secretary Overall 3 12M
226143 226238

422 691 Freq 3 Task 1M
Company Managi Risk 4 Audit
Secretary Overall 12 12M
225438 192488

421 692 Freq 2 Task 1M
Accounts Managi Risk 2 Audit
Processes Overall 4 24M
224168 174502

713 714 Freq 3 Task 1M
Office Risk 2 Audit 3M
Processes Overall 6
218620

62 Freq 3 Task 1M
Company Risk 1
Secretary Overall 3
224363

837 838 Freq 1 Task 1M
Company Risk 1 Audit 6M
Secretary Overall 1
212551 224869



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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

215252

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.

928
Company
Secretary

224210
in terms

929

224210
in terms

Freq 1
Risk 1
Overall 1

Task 1M
Audit 6M

Can add to issue and redirect

PROCESSID 7932

Rolling issue to check debtors report - All Outstanding References With Balances

961
Company
Secretary

226234
in terms

962

227255
in terms

Freq 1
Risk 1
Overall 1

Task 3M
Audit
12M

PROCESSID 7933

Inputting the invoices from suppliers for the correct month.

965
Company
Secretary

226706
in terms

966

227110
in terms

Freq 2
Risk 2
Overall 4

Task 2W

Ensuring they are all entered in to the correct period.

PROCESSID 7935

To Obtain PCI DSS Compliance

983
Managing
Director

218427
in terms

963

227255
in terms

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

226399
in terms

996

227110
in terms

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 and manual cashbooks and then filled in on the HMRC web site.

997
Company
Secretary

220036
in terms

998

191814
in terms

Freq 2
Risk 3
Overall 6

Task 3M
Audit
12M

PROCESSID 7945

Xero Review Sales Contacts

1020
Company
Secretary

224857
in terms

1021

22789
in terms

Freq 2
Account Risk 2
Overall 4

Task 1M
Audit 3M

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



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TAX status.

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
225613

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
224469

1035
Company
Secretary
210355

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
224479

1053
Company
Secretary
214087

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
226831

Freq 1
Risk 1
Overall 1

Task 1W

Audits

Process Scope

PROCESSID 7885

Carry out Audit 04 Accounts for Both VST and Viamed

Roll Task
1055
Company
Secretary
196841

Roll Audit
817
Managi
ng
Director

Risk
Freq 1
Risk 2
Overall 2

Action
Task
12M
Audit
12M

Notes /
Issues

Office Processes

Process Scope

PROCESSID 7901

To check the emails that come in from UPS or other shippers, for problems delivering or clearing goods.

Roll Task
859
Office
Processes
227367

Roll Audit
817
Managi
ng
Director

Risk
Freq 2
Risk 1
Overall 2

Action
Task 1D
12M
Audit

Notes /
Issues

PROCESSID 7924

Process of PDF ing Invoices into the system for easy of use in the future and the Emailing of Invoices to customers

937
Compan
y
Secretar
y
226388

938
Risk 1
Overall 2

Audit 1M

NO LONGER REQUIRED,

New Order system automatically produces the PDFS and Places into the Correct Location

