

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>[Signature]</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	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.	

	QUESTION:	RESPONSE:	Y/ N
1	Review Last years Audit. Update processes if required. Are all follow on Issue resolved satisfactory.	<i>issue #196847 follow up issue complete</i>	<i>✓</i>
2	Checked the bank statement on the Accounts package matched to Barclays Bank monthly. Check last 3 months.	<i>New Accounts live link to bank</i>	<i>✓</i>
3	Check the accounts package for Purchase invoices unpaid over 3 months.	<i>0 outstanding over 90 days</i>	<i>✓</i>
4	Check the Debtors report was complete in the last 2 months.	<i>Done 1st time</i>	<i>✓</i>

List Processes Per Title

Managing Director

Process Scope

PROCESSID 5869

Registration of Company cars

Roll Task	Roll Audit	Risk	Action	Notes / Issues
4	Managing Director	Freq 2 Risk 1 Overall 2	Task 6M	<i>✓</i>

*#209279 Done
*No Req'd 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	Roll Audit	Risk	Action	Notes / Issues
512 Company Secretary ✓	780 Managi ng Director ✓	Freq 3 Risk 1 Overall 3	Task 1M Audit 6M	✓ 224822 Task Done
224822				
221978				

Warehouse Team Leader

Process Scope

PROCESSID 7708

Acorn Distribution ac 12906 - 0014904 Disposable sensor stock levels

UK Sales Controller

Roll Task	Roll Audit	Risk	Action	Notes / Issues
522		Freq 3 Risk 1 Overall 3		* Process cancelled need removing from Audit Link

Process Scope

PROCESSID 7920

To review Sales warning pages, highlights dropping in sales

PROCESSID 7927

To check Contract prices are still valid and within date

Roll Task	Roll Audit	Risk	Action	Notes / Issues
57 UK Sales Controller ✓		Freq 1 Risk 1 Overall 1	Task 1M	Task Done #222476
944 Marketing Processes ✓	945 UK Sales Controll er ✓	Freq 1 Risk 1 Overall 1	Task 1M Audit 3M	Task Done #222667
225547				
225150				
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

PROCESSID 5867

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

PROCESSID 5874

Edenred childcare voucher. these are purchased from Edenred and then the

Roll Task	Roll Audit	Risk	Action	Notes / Issues
118 Company Secretary ✓	559	Freq 3 Risk 1 Overall 3	Task 1M Audit 6M	* Task NOT Being Done
223 Company Secretary ✓	377	Freq 4 Risk 1 Overall 4	Task 2W Audit 3M	223777 Task Update
165 Company Secretary ✓		Freq 1 Risk 1 Overall 1	Task 1M	# 222823 ✓
225233				
226144				
223501				
226784 in terms				
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.

429

Company Secretary

Freq 1
Risk 1
Overall 1

Task 12M

* Needs updating to Reflected zero
* Task needs updating

PROCESSID 5915

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

445

Company Secretary

558
Freq 1
Risk 1
Overall 1

Task 1M
Audit 3M

* OPERA

PROCESSID 5916

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

63

Company Secretary

679
Freq 3
Risk 1
Overall 3

Task 1M
Audit 12M

* OPERA

#222664
Done

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
Freq 1
Risk 1
Overall 1

Task 1M
Audit 12M

* OPERA

#222727
update

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
Freq 2
Risk 1
Overall 2

Task 1M
Audit 12M

* OPERA

#223699
update

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
Freq 4
Risk 1
Overall 4

Task 1W
Audit 12M

191662

#224686
update

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

226931

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
Freq 2
Risk 1
Overall 2

Task 1M
Audit 12M

226575

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
Freq 4
Risk 2
Overall 8

Task 1W
Audit 12M

226932

An internal error has taken place and a sales invoice need to be re entered.

226932

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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

Freq 2

Task 1M

Risk 1

Overall 2

PROCESSID 5925

Customs contact us for information. So they can clear incoming and outgoing parcels.

437

Company

Secretary

685

Freq 4

Task 1W

Risk 1

Overall 4

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

Freq 1

Task 1M

Risk 1

Overall 1

PROCESSID 5927

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

439

Company

Secretary

677

Freq 2

Task 6M

Risk 2

Audit

Overall 4 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

Freq 2

Task 3M

Risk 1

Overall 2

Suppliers, export customers and miscellaneous other files.

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

Freq 3

Task 1M

Risk 2

Audit

Overall 6 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

Freq 2

Task 3M

Risk 3

Audit

Overall 6 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

Freq 4

Task 1W

Risk 1

Audit

Overall 4 12M

PROCESSID 5932

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

444

Accounts

Processes

697

Freq 3

Task 1W

Risk 1

Audit

Overall 3 24M

Secretar

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PROCESSID 5933

The sales account reminders or debtors are up dated 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
Risk 1
Overall 3

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 in 219242 Risk 3 Audit 6M
Secretary terms Overall 9

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 in 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 Managi Risk 1 12M
Secretary ng Overall 1 Audit
226321 Director 48M
in 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 in 221975 Risk 3 Audit 6M
Secretary terms Overall 9

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 in terms Overall 9

PROCESSID 7195

118 224444 Freq Task 1M
Company Risk
Secretary Overall

PROCESSID 7740

Filling in HMRC data requires Weights and dimensions per region in the EC

563 699 Freq 3 Task 1M
Company Risk 1 Audit
Secretary 198750 Overall 3 12M
225595 in terms

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.

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

209487

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 1M
Company Risk 1 Audit 6M
Secretary Overall 3

224200

PROCESSID 7799

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

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

225787

PROCESSID 7800

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

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

225788

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.

104 690 Freq 3 Task 1M
Company Managi Risk 1 Audit
Secretary ng Overall 3 12M
Director

224143

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 1M
Company Managi Risk 4 Audit
Secretary ng Overall 12M
Director

225438

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 1M
Accounts Managi Risk 2 Audit
Processes ng Overall 4 24M
Director

224168

PROCESSID 7824

Reminding debtors, where needed.

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

224553

PROCESSID 7831

Intrastats Debtors And Creditor Figures

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

224363

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.

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

224849

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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 215253	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. Can add to issue and redirect	928 Company Secretary 224210 in terms	929 Freq 1 Risk 1 Overall 1	Task 1M Audit 6M
PROCESSID 7932 Rolling issue to check debtors report - All Outstanding References With Balances	961 Company Secretary 216234	962 Freq 1 Risk 1 Overall 1	Task 3M Audit 12M
PROCESSID 7933 Inputting the invoices from suppliers for the correct month. Ensuring they are all entered in to the correct period.	965 Company Secretary 226706	Freq 2 Risk 2 Overall 4	Task 2W
PROCESSID 7935 To Obtain PCI DSS Compliance	983 Managing Director 218423	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 226391 in terms	996 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	998 Freq 2 Risk 3 Overall 6	Task 3M Audit 12M
PROCESSID 7945 Xero Review Sales Contacts 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	1020 Company Secretary 224857	1021 Account s Process s 220789	Freq 2 Risk 2 Overall 4 Task 1M Audit 3M

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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

224409 ✓

1035

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

224219 ✓

1053

214087 ✓

Freq 1

Risk 1

Overall 1

Task 1M

Audit

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

201788 ✓

Risk

Freq 1

Risk 2

Overall 2

12M

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

Freq 2

Risk 1

Overall 2

Task 1D

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 ✓

Freq 2

Risk 1

Overall 2

Audit 1M

NO LONGER REQUIRED,

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

