

Internal Audit Check list

Accounts			
Created:	23/10/2017	Audit No 04	VOP 04
Revised:	15 September 2021	VST (Viamed)	Page 1 of 9
Audit Date	15/9/2021	Auditor	

D. [Signature] 16/9/21
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 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.</p>	<p><i>Intrastats</i> <i>Procedures</i> <i>Document index</i></p>

	<u>QUESTION:</u>	<u>RESPONSE:</u>	Y/ N
1	Review Last years Audit. Update processes if required. Are all follow on Issue resolved satisfactory.	<i>Nothing outstanding</i>	Y
2	Checked the bank statement on the Accounts package matched to Barclays Bank monthly. Check last 3 months.	<i>August 63P ✓ August 56P ✓ 3 months C-dial and semi</i>	Y
3	Check the accounts package for Purchase invoices unpaid over 3 months.	<i>*2</i>	Y
4	Check the Debtors report was complete in the last 2 months.	<i>Test 713 + 961</i>	Y

**1 VST check August/July tickets matched to zero*

List Processes Per Title

Managing Director

Process Scope	Roll Task	Roll Audit	Risk	Action	Notes / Issues
PROCESSID 5869 Registration of Company cars	4 #227340 Managing Director		Freq 2 Risk 1 Overall 2	Task 6M	
<i>*2 5 Supplier invoices due, medical preffered/cr 15/09/2021 Page 1 of 9</i>					

**1 ISSUE #235952 REF 013761280321 ERROR - merchant payment -
RateS+ waste part paid*

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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 Company Secretary #244689	780 Managing Director ✓ #221978	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		Freq 3 Risk 1 Overall 3		

UK Sales Controller

Process Scope	Roll Task	Roll Audit	Risk	Action	Notes / Issues
PROCESSID 7920 To review Sales warning pages, highlights dropping in sales	57 UK Sales Controller #235615	in terms	Freq 1 Risk 1 Overall 1	Task 1M	
PROCESSID 7927 To check Contract prices are still valid and within date	944 Marketing Processes #235746	945 UK Sales Controller ✓ #232874	Freq 1 Risk 1 Overall 1	Task 1M Audit 3M	

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 loan	118 Company Secretary #234213	559 ✓ #234265	Freq 3 Risk 1 Overall 3	Task 1M Audit 6M	
PROCESSID 5867 Accounts placed on stop as they owe money. To prevent orders being dispatched.	223 Company Secretary #234380	377 ✓ #232631	Freq 4 Risk 1 Overall 4	Task 2W Audit 3M	

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PROCESSID 5874

Edened childcare voucher.
these are purchased from Edened 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
#232876

Freq 1
Risk 1
Overall
1

PROCESSID 5914

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

429
Company
Secretary
#208559

Freq 1
Risk 1
Overall
1

PROCESSID 5915

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

445 558
Company
Secretary
#234240 #234264

Freq 1
Risk 1
Overall
1

PROCESSID 5916

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

63 679
Company
Secretary
#232542 #216557

Freq 3
Risk 1
Overall
3

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.

680 681
Company
Secretary
#235787 #200344

Freq 1
Risk 1
Overall
12M

PROCESSID 5918

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

693 694
Company
Secretary
#233770 #222527

Freq 2
Risk 1
Overall
2

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
Company
Secretary
#235312 #230156

Freq 4
Risk 1
Overall
4

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.

434 683
Company
Secretary
#235628 #226375

Freq 2
Risk 1
Overall
12M

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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.

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

435
Company
Secretary
684
Freq 4
Risk 2
Overall 8
Task 1W
Audit
12M

#235313 #234057

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
#234834
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
#235757
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
#235314
685
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
#218341 #225602
677
Freq 2
Risk 2
Overall 4
Task 6M
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.

Suppliers, export customers and miscellaneous other files.

440
Company
Secretary
#231245
685
Freq 2
Risk 1
Overall 2
Task 3M

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
#235629 #215244
687
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
#226336 #227098
698
Freq 2
Risk 3
Overall 12M
Task 3M
Audit

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PROCESSID 5931

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

443 *in terms* 696

Company Secretary

235462 #227248

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.

444 697

Accounts Company Secretary

235630 #234711

Freq 3
Risk 1
Overall 3

Task 1W
Audit
24M

PROCESSID 5933

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

446 *in terms* 678

Company Secretary

235518 #221975

Freq 3
Risk 1
Overall 3

Task 1M
Audit
6M

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.

446 *in terms* 451

Company Secretary

235118 #219242

Freq 3
Risk 3
Overall 9

Task 1M
Audit
6M

PROCESSID 6819

Inputting the invoices from suppliers for the correct month.

443 *in terms* 696

Freq 2
Risk 2
Overall 9

Company Secretary

235462 #227248

Task 1W
Audit
12M

Ensuring they are all entered in to the correct period.

443 *in terms* 696

Company Secretary

235462 #227248

Freq 2
Risk 2
Overall 9

Task 1W
Audit
12M

PROCESSID 6876

This is a form concerning benefits the staff receive annually.

142 689

Freq 1
Risk 1
Overall 1

Company Managing Director

226321

Task 12M
Audit
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.

142 689

Freq 1
Risk 1
Overall 1

Company Managing Director

226321

Task 12M
Audit
48M

PROCESSID 6946

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

446 678

Freq 3
Risk 3
Overall 9

Company Secretary

235118 #221975

Task 1M
Audit
6M

in terms

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PROCESSID 6951

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

446	678	Freq 3	Task 1M
Company	# 221975	Risk 3	Audit
Secretary	X	Overall	6M
# 235118 in terms			

PROCESSID 7195

118		Freq	Task 1M
Company	✓	Risk	
Secretary	# 234213	Overall	

PROCESSID 7740

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

563	699	Freq 3	Task 1M
Company	# 198780	Risk 1	Audit
Secretary	✓	Overall	12M

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

235647 ✓

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	
# 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
Secretary	✓	Overall	6M
# 234273 # 234576 ✓			

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	24M
# 235783 ✓ # 159606 ✓			

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	24M
# 235784 ✓ # 159606 ✓			

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	✓	Risk 1	Audit
Secretary	✓	Overall	12M
# 234212 # 226228 ✓			

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	✓	Risk 4	Audit
Secretary	✓	Overall	12M
# 235459 X # 230844 ✓			

421	692	Freq 2	Task 1M
Accounts	✓	Risk 2	Audit
Processes	✓	Overall	24M
# 234237 ✓ # 174502 ✓			

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see if the adjustments that go through this account, have been handled correctly and the amount at the end is zero.

4

PROCESSID 7824

Reminding debtors, where needed.

713 Office Processes	714 #228725	Freq 3 Risk 2 Overall 6	Task 1M Audit 3M
#234577	✓		

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.

62 Company Secretary	#234537	Freq 3 Risk 1 Overall 3	Task 1M
	✓		

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

837 Company Secretary	838 #230855	Freq 1 Risk 1 Overall 1	Task 1M Audit 6M
#234859	✓		

PROCESSID 7919

send a report to John of what is happening with the debtors from the last month, include problems and payments due.

858 Company Secretary	#215252	Freq 1 Risk 1 Overall 1	Task 12M

Can add to issue and redirect

in terms

X ✓

PROCESSID 7932

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

928 Company Secretary	929 #226211	Freq 1 Risk 1 Overall 1	Task 1M Audit 6M
#234286	✓		

PROCESSID 7933

Inputting the invoices from suppliers for the correct month.

Ensuring they are all entered in to the correct period.

961 Company Secretary	962 #221258	Freq 1 Risk 1 Overall 1	Task 3M Audit 12M
#226234	✓		

PROCESSID 7935

To Obtain PCI DSS Compliance

965 Company Secretary		Freq 2 Risk 2 Overall 4	Task 2W
#235794	✓		

PROCESSID 7938

VAT return filled in on the HMRC Web site.

983 Managing Director		Freq 1 Risk 1 Overall 1	Task 3M
#228108	✓		
995 Company	996 #226391	Freq 2 Risk 3	Task 3M Audit
	#227110		

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The information for this is taken from intrastats and manual cashbooks and then filled in on the HMRC web site.

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.

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 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

PROCESSID 7952

Check that the Xero To Barclays Bank Statements match and no transactions are missing. End On Month GBP, USD And Euro Viamed

PROCESSID 7958

Put the Exchange Rate in to Intrastats for current month from HMRC

PROCESSID 7966

Import Paid Invoices from Xero back to Intrastats to update contact records

Secretary	Overall	12M
997 Company Secretary #229618	998 Freq 2 Risk 3 Overall 6 #250172	Task 3M Audit 12M

1020 Company Secretary #234724	1021 Accounts Processes #232012 in terms	Freq 2 Risk 2 Overall 4 Task 1M Audit 3M
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1022 Company Secretary #235507 x in terms	Freq 2 Risk 1 Overall 2
1034 Company Secretary #234426 x in terms	Freq 2 Risk 1 Overall 2

1035	Freq 2 Risk 1 Overall 6M
1052 Company Secretary #236297 ✓	Freq 1 Risk 1 Overall 1

1053 #214087 ✓	Freq 1 Risk 1 Overall 12M
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1078 Managing Director #235153 ✓	Freq 1 Risk 1 Overall 1
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Audits

Process Scope	Roll Task	Roll Audit	Risk	Action	Notes / Issues
PROCESSID 7885 Carry out Audit 04 Accounts for Both VST and Viamed	1055 Company Secretary	817 Managing Director	Freq 1 Risk 2 Overall	Task 12M Audit	

#235511 #261788 ✓

x in terms

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Office Processes

Process Scope	Roll Task	Roll Audit	Risk	Action	Notes / Issues
PROCESSID 7901 To check the emails that come in from UPS or other shippers, for problems delivering or clearing goods.	859 Goods Out #235775 ✓		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	937 938 Company Secretary #233188 ✓		Freq 2 Risk 1 Overall 2	Audit 1M	
NO LONGER REQUIRED, New Order system automatically produces the PDFS and Places into the Correct Location					