

Internal Audit Check list

Accounts

Created:	23/10/2017	Audit No 04	VOP 04
Revised:	15 September 2021	VST/VIAMED	Page 1 of 9
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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.

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.	Intrastats Procedures Document index

	QUESTION:	RESPONSE:	Y/N
1	Review Last years Audit. Update processes if required. Are all follow on Issue resolved satisfactory.	nothing outstanding	Y
2	Checked the bank statement on the Accounts package matched to Barclays Bank monthly. Check last 3 months.	* August GBP ✓ August \$ ✓ 3 months ✓ and sent	Y
3	Check the accounts package for Purchase invoices unpaid over 3 months.	* 2	Y
4	Check the Debtors report was complete in the last 2 months.	Taste 713 ↓ 961	Y

* VST check August/July ticked 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	

* 2 5 Supplier invoices due, medical refunded/cr
15/09/2021 Rate & waste part paid
Issue #235952 REF 013761280321
ERROR - Mercant payment

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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
#234689 ✓

Roll Audit

780
Managing Director
#221978 ✓

Risk

Freq 3
Risk 1
Overall 3

Action

Task 1M
Audit 6M

Notes / Issues

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

Action

Notes / Issues

UK Sales Controller

Process Scope

PROCESSID 7920

To review Sales warning pages, highlights dropping in sales

Roll Task

57
UK Sales Controller
#235615 X

Roll Audit

in terms

Freq 1
Risk 1
Overall 1

Action

Task 1M

Notes / Issues

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

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
#234213 ✓

Roll Audit

559
#234265 ✓

Risk

Freq 3
Risk 1
Overall 3

Action

Task 1M
Audit 6M

Notes / Issues

PROCESSID 5867

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

223
Company Secretary
#234380 ✓

377

#233621 ✓

Freq 4
Risk 1
Overall 4

Task 2W
Audit 3M

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PROCESSID 5874 Edenred childcare voucher. 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.	165 Company Secretary #232876		Freq 1 Risk 1 Overall 1	Task 1M
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	Task 12M
PROCESSID 5915 Closing down of the Month end in Operas, Or year end if applicable	445 Company Secretary #234240	558	Freq 1 Risk 1 Overall 1	Task 1M Audit 3M
PROCESSID 5916 Enter the current bank account details and opera reports totals in to the correct intrastats page.	63 Company Secretary #232542	679	Freq 3 Risk 1 Overall 3	Task 1M Audit 12M
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 #235787	681	Freq 1 Risk 1 Overall 1	Task 1M Audit 12M
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 #233770	694	Freq 2 Risk 1 Overall 2	Task 1M Audit 12M
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.	432 Company Secretary #235312	682	Freq 4 Risk 1 Overall 4	Task 1W Audit 12M
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 #235628	683	Freq 2 Risk 1 Overall 2	Task 1M Audit 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 #235313 #234057	684	Freq 4 Risk 2 Overall 8	Task 1W Audit 12M
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		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		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 ⁶	687	Freq 3 Risk 2 Overall 12M	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 ⁶	698	Freq 2 Risk 3 Overall 12M	Task 3M Audit 12M

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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 X
Secretary

235462 #227248

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

PROCESSID 5932

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

444 697

Accounts Company
Processes Secretary

235630 #234711

Freq 3 Task 1W
Risk 1 Audit
Overall 24M
3

PROCESSID 5933

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

446 in terms 678

Company X
Secretary

235118 #221975

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

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 in terms 451

Company X
Secretary

235118 #219242

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

PROCESSID 6819

Inputting the invoices from suppliers for the correct month.
Ensuring they are all entered in to the correct period.

443 in terms 696

Company X
Secretary

235462 #227248

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

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
Company Managing
Secretary Director

226321

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

PROCESSID 6946

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

446 678

Company X
Secretary

235118 #221975

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

in terms

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PROCESSID 6951 Checking the UK debtors are up to date and reminding customers where needed.	446 Company Secretary #235118 in terms	678 #221975 ✓	Freq 3 Risk 3 Overall 9	Task 1M Audit 6M
PROCESSID 7195	118 Company Secretary #234213 ✓		Freq Risk Overall	Task 1M
PROCESSID 7740 Filling in HMRC data requires Weights and dimensions per region in the EC	563 Company Secretary #235647 ✓	699 #198780 ✓	Freq 3 Risk 1 Overall 3	Task 1M Audit 12M
This process ensures all the data is in place for 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 Accounts Processes #209487 ✓		Freq 1 Risk 1 Overall 1	Task 12M
PROCESSID 7789 To remove the receipts that have come into Paypal over the month. So they can be entered in to Opera sales.	630 Company Secretary #234213 ✓	700 #234576 ✓	Freq 3 Risk 1 Overall 3	Task 1M Audit 6M
PROCESSID 7799 The closing down of the previous months purchase ledger for accounts purposes.	651 Company Secretary #235783 ✓	695 #159606 ✓	Freq 3 Risk 2 Overall 6	Task 1M Audit 24M
PROCESSID 7800 The closing down of the previous months nominal ledger for accounts purposes.	652 Company Secretary #235784 ✓	695 #159606 ✓	Freq 3 Risk 2 Overall 6	Task 1M 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.	104 Company Secretary #234212 ✓	690 Managing Director #226228 ✓	Freq 3 Risk 1 Overall 3	Task 1M Audit 12M
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 Company Secretary #235459 x in terms	691 Managing Director #230844 ✓	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	421 Accounts Processes #234237 ✓	692 Managing Director #174502 ✓	Freq 2 Risk 2 Overall	Task 1M Audit 24M

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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.

PROCESSID 7824

Reminding debtors, where needed.

713	714	Freq 3	Task 1M
Office		Risk 2	Audit
Processes	#228425 ✓	Overall	3M
#234577 ✓		6	

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		Freq 3	Task 1M
Company		Risk 1	
Secretary	#234337 ✓	Overall	3

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	838	Freq 1	Task 1M
Company		Risk 1	Audit
Secretary	#234859 ✓ #230855	Overall	6M
858		Freq 1	Task
Company		Risk 1	12M
Secretary	#215252	Overall	1

PROCESSID 7919

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

928	929	Freq 1	Task 1M
Company		Risk 1	Audit
Secretary	#234286 ✓ #224211 ✓	Overall	6M
		1	

Can add to issue and redirect

PROCESSID 7932

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

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

PROCESSID 7933

Inputting the invoices from suppliers for the correct month.
Ensuring they are all entered in to the correct period.

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

PROCESSID 7935

To Obtain PCI DSS Compliance

983		Freq 1	Task 3M
Managing		Risk 1	
Director	#228108 ✓	Overall	1

PROCESSID 7938

VAT return filled in on the HMRC Web site.

995	996	Freq 2	Task 3M
Company		Risk 3	Audit

#226391 #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 Interstats to update contact records

Secretary

Overall 12M
6

997
Company
Secretary

998

Freq 2
Risk 3
Overall 12M
6

#229618

#230172

1020
Company
Secretary

1021
Accounts
Processes

Freq 2
Risk 2
Overall 3M
4

#234724
in terms

#232012
✓

1022
Company
Secretary

Freq 2
Risk 1
Overall 2
Task 1M
Audit

#235507 x in terms

1034
Company
Secretary

1035

Freq 2
Risk 1
Overall 6M
Task 1M
Audit

#234426 x in terms

1052
Company
Secretary

1053

Freq 1
Risk 1
Overall 12M
Task 1M
Audit

#234297 ✓

#214087 ✓

1078
Managing
Director

Freq 1
Risk 1
Overall 1
Task 1W

#235153 ✓

Audits

Process Scope	Roll Task	Roll Audit	Risk	Action	Notes / Issues
PROCESSID 7885	1055 Company Secretary	817 Managing Director	Freq 1 Risk 2 Overall	Task 12M Audit	

#235511
x in terms

#261788 ✓

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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					