

VST

Internal Audit Check list

Accounts

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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.	<i>✓</i>

	<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>NO follow on issues</i>	<i>✓</i>
2	Checked the bank statement on the Accounts package matched to Barclays Bank monthly. Check last 3 months.	<i>Task 1034 uploaded</i>	<i>✓</i>
3	Check the accounts package for Purchase invoices unpaid over 3 months.	<i>Task 443/801</i>	<i>✓</i>
4	Check the Debtors report was complete in the last 2 months.	<i>Up to date</i>	<i>✓</i>

List Processes Per Title

<u>Managing Director</u>					
<u>Process Scope</u>	<u>Roll Task</u>	<u>Roll Audit</u>	<u>Risk</u>	<u>Action</u>	<u>Referenced in Document</u>
PROCESSID 5869 Registration of Company cars	4 264798 Managing Director	✓	Freq 2 Risk 1 Overall 2	Task 6M	

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<u>IT Controller</u>		Roll Task	Roll Audit	Risk	Action	Referenced in Document
Process Scope						
PROCESSID 7703 To remove money from the Pay Pal system into Vandagraph Bank account		512 Company Secretary 271062✓	780 Managing Director 259547	Freq 2 Risk 1 Overall 2	Task 1M Audit 6M	
<u>Warehouse Team Leader</u>						
Process Scope		Roll Task	Roll Audit	Risk	Action	Referenced in Document
PROCESSID 7708 Acorn Distribution ac 12906 - 0014904 Disposable sensor stock levels		522		Freq 3 Risk 1 Overall 3		
<u>Accounts Controller</u>						
Process Scope		Roll Task	Roll Audit	Risk	Action	Referenced in Document
PROCESSID 8007 Review number credit notes in last 12 months see if any should be escalated to a non conformance		1160 Managing Director 251774	1161 Company Secretary 270667	Freq 1 Risk 2 Overall 2	Task 12M Audit 12M	
<u>UK Sales Controller</u>						
Process Scope		Roll Task	Roll Audit	Risk	Action	Referenced in Document
PROCESSID 7920 To review Sales warning pages, highlights dropping in sales		57 268961 UK Sales Controller		Freq 1 Risk 1 Overall 1	Task 1M	
PROCESSID 7927 To check Contract prices are still valid and within date		944 Marketing Processes 268967	945 UK Sales Controller	Freq 1 Risk 1 Overall 1	Task 1M Audit 3M	

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Audits		Roll Task	Roll Audit	Risk	Action	Referenced in Document
Process Scope		Roll Task	Roll Audit	Risk	Action	
PROCESSID 7885 Carry out Audit 04 Accounts for Both VST and Viamed		1055 Company Secretary	817	Freq 1 Risk 2 Overall 2	Task 12M	<i>This Audit</i>
	Accounts Processes				# 271821	
Process Scope		Roll Task	Roll Audit	Risk	Action	Referenced in Document
PROCESSID 5865 Reminded to check the financial status of the bank accounts, If funds available pay down the vandagraph loan		118 Company Secretary	559 Office Processes	Freq 3 Risk 1 Overall 3	Task 1M Audit 6M	
		270588✓	270640✓			
PROCESSID 5867 Accounts placed on stop as they owe money. To prevent orders being dispatched.		223 Company Secretary	377 Office Processes	Freq 2 Risk 1 Overall 2	Task 2W Audit 3M	
		270596*	270030✓			
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 6 ferns		Freq 1 Risk 1 Overall 1		
PROCESSID 5914 The closing down of the accounts package at the end of the financial year. Sales, Purchasing and Nominal ledgers.		429 Company Secretary	745785✓	Freq 1 Risk 1 Overall 1	Task 12M	
			270639			
PROCESSID 5915 Closing down of the Month end in the accounts packages, Or year end if applicable		445 Company Secretary	558 Office Processes	Freq 1 Risk 1 Overall 1	Task 1M Audit 3M	
		270615✓				
PROCESSID 5916		63	679	Freq 3	Task	
		269125✓	253910			

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Enter the current bank account details and the accounts package reports totals in to the correct intrastats page.	Company Secretary	Office Processes	Risk 1 Overall 3	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 269014 ✓	681 Office Processes 238350 ✓	Freq 1 Risk 1 Overall 1	Task 1M Audit 12M	
PROCESSID 5918 Journal/adjustments to add items in to the accounts package that are not included in the scope of the sales and purchase ledger.	693 Company Secretary 270192 ✓	694 Office Processes 260284 ✓	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 271483 ✓	682 Office Processes 267006 ✓	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 268978 ✓	683 Office Processes 263507 ✓	Freq 2 Risk 1 Overall 2	Task 1M Audit 12M	
PROCESSID 5923 A credit 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 271483 ✓	684 Office Processes 270378 ✓	Freq 2 Risk 2 Overall 4	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 271213 ✓		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 271214 ✓	685	Freq 2 Risk 1 Overall 2	Task 1W	
PROCESSID 5926	438 271600 ✓		Freq 1	Task	

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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.	Company Secretary		Risk 1 Overall 1	1M	
PROCESSID 5927 To file the paperwork received and the digital items in a place where they are easily retrievable.	439 <i>256235</i> Company Secretary	677 Office Processes <i>268176</i>	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 <i>268071</i>		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 <i>268979</i>	687 Office Processes <i>252463</i>	Freq 1 Risk 2 Overall 2	Task 1M Audit 12M	
PROCESSID 5930 VAT return is submitted to the HMRC through accounts software after the end of the quarter. The information for this is taken from the accounts package with some information from Intrastats	442 Company Secretary <i>263470</i>	698 Office Processes <i>264614</i>	Freq 1 Risk 2 Overall 2	Task 3M Audit 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 <i>271601</i>	696 Office Processes <i>264723</i>	Freq 2 Risk 1 Overall 2	Task 1W Audit 12M	
PROCESSID 5932 Remits are identified, matched to the bank statement and then entered into Opera on the customer account.	444 Company Secretary <i>271755</i>	697 Company Secretary <i>234711</i>	Freq 3 Risk 1 Overall 3	Task 1W Audit 24M	
PROCESSID 5933 The sales account reminders or debtors are up dated and then any outstanding invoices are chased for payment.	446 Company Secretary <i>271484</i>	678 Office Processes <i>259564</i>	Freq 3 Risk 1 Overall 3	Task 1M Audit 6M	
PROCESSID 5937 NO LONGER REQUIRED WITH XERO	449	686	Freq 3 Risk 1		

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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.				Overall 3		
PROCESSID 5942	446 Company Secretary <i>271484</i>	451 Office Processes <i>255190</i>	Freq 2 Risk 2 Overall 4	Task 1M Audit 6M		
Reminding debtors, where needed.						
PROCESSID 6819	443 Company Secretary <i>271601</i>	696 Office Processes <i>264723</i>	Freq 1 Risk 2 Overall 2	Task 1W Audit 12M		
Inputting the invoices from suppliers for the correct month. Ensuring they are all entered in to the correct period.						
PROCESSID 6876	142 Company Secretary <i>263456</i>	689 Managing Director <i>254088</i>	Freq 1 Risk 1 Overall 1	Task 12M Audit 48M		
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.						
PROCESSID 6946	446 Company Secretary <i>271484</i>	678 Office Processes <i>259544</i>	Freq 2 Risk 1 Overall 2	Task 1M Audit 6M		
Checking the export debtors are up to date and reminding customers where needed.						
PROCESSID 6951	446 Company Secretary <i>271484</i>	678 Office Processes <i>259544</i>	Freq 2 Risk 2 Overall 4	Task 1M Audit 6M		
Checking the UK debtors are up to date and reminding customers where needed.						
PROCESSID 7195	118 Company Secretary <i>270588</i>		Freq 3 Risk 1 Overall 3	Task 1M		
Reminded to check the financial status of the bank accounts,						
PROCESSID 7740	563 Company Secretary <i>269004</i>	699 Office Processes <i>256897</i>	Freq 1 Risk 1 Overall 1	Task 1M Audit 12M		
Filling in HMRC data requires Weights and dimensions per region in the EC This process ensures all the data is in place for the report						
PROCESSID 7788	629	<i>246791</i>	Freq 1	Task		

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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.	Company Secretary <i>270645</i>		Risk 1 Overall 1	12M	
PROCESSID 7789 To remove the receipts that have come into Paypal over the month. So they can be entered in to accounts sales.	630 Company Secretary <i>270946</i>	700 Office Processes <i>270946</i>	Freq 1 Risk 1 Overall 1	Task 1M Audit 6M	
PROCESSID 7799 The closing down of the previous months purchase ledger for accounts purposes.	651 Company Secretary <i>269009</i>	695 Office Processes <i>243548</i>	Freq 1 Risk 2 Overall 2	Task 1M Audit 24M	
PROCESSID 7800 The closing down of the previous months nominal ledger for accounts purposes.	652 Company Secretary <i>269010</i>	695 Office Processes <i>243548</i>	Freq 1 Risk 2 Overall 2	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 <i>270587</i>	690 Managing Director <i>267629</i>	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 <i>271597</i> <i>in terms</i>	691 Managing Director <i>267783</i>	Freq 2 Risk 2 Overall 4	Task 1M Audit 12M	
PROCESSID 7819 A review of the contra nominal account in accounts package, number 8000, for the previous 12 months. To see if the adjustments that go through this account, have been handled correctly and the amount at the end is zero.	421 Company Secretary <i>270611</i>	692 Managing Director <i>258048</i>	Freq 2 Risk 2 Overall 4	Task 1M Audit 24M	
PROCESSID 7824 Reminding debtors, where needed.	713 Company Secretary <i>270947</i>	714 Office Processes <i>265547</i>	Freq 2 Risk 1 Overall 2	Task 1M Audit 3M	
PROCESSID 7831 Intrastats Debtors And Creditor Figures	62 Company Secretary	<i>270755</i>	Freq 3 Risk 1 Overall 3	Task 1M	

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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 Company Secretary <i>271238</i>	838 Office Processes <i>267785</i>	Freq 1 Risk 1 Overall 1	Task 1M Audit 6M	
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 <i>252650</i>		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 <i>270657</i> <i>in terms</i>	929 Office Processes <i>26872</i>	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 <i>263524</i>	962 Office Processes <i>258934</i>	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 <i>270540</i>		Freq 2 Risk 2 Overall 4	Task 2W	
PROCESSID 7935 To Obtain PCI DSS Compliance	983 Managing Director <i>245860</i>		Freq 1 Risk 1 Overall 1	Task 3M	
PROCESSID 7938 VAT return is submitted to the HMRC through accounts software after the end of the quarter. The information for this is taken from the accounts package with some information from Intrastats	995 Company Secretary <i>263525</i>	996 Office Processes <i>264430</i>	Freq 1 Risk 3 Overall 3	Task 3M Audit 12M	
PROCESSID 7939 VAT return is submitted to the HMRC through accounts software after the end of the quarter.	997 Company Secretary <i>266688</i>	998 Office Processes <i>267165</i>	Freq 1 Risk 3 Overall 3	Task 3M Audit 12M	

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The information for this is taken from the accounts package with some information from Intrastats						
PROCESSID 7945 Xero Review Sales Contacts	1020 Company Secretary <i>270958</i> <i>✓</i> <i>in terms</i>	1021 Accounts Processes <i>268603</i> <i>✓</i>	Freq 2 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 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 <i>271642</i> <i>✓</i> <i>in terms</i>		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 <i>270802</i> <i>✓</i> <i>in terms</i>	1035 Office Processes <i>265807</i>	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 <i>270663</i> <i>✓</i>	1053 Office Processes <i>251423</i> <i>✓</i>	Freq 1 Risk 1 Overall 1	Task 1M Audit 12M		
PROCESSID 7966 Import Paid Invoices from Xero back to Interstats to update contact records Process needs to be made easier, due to the way Xero works. Not critical to ISO at this time, THIS PROCESS NOT working yet	1078 Managing Director <i>271376</i> <i>✓</i>		Freq 1 Risk 1 Overall 1	Task 1W		
PROCESSID 7968 To destroy old Credit Card Slip	1086 Office Processes <i>271552</i> <i>✓</i>	1087 Company Secretary <i>269753</i> <i>✓</i>	Freq 1 Risk 3 Overall 3	Task 1W Audit 6M		
PROCESSID 7984	1113 <i>270961</i> <i>✓</i> <i>84</i>	1114 <i>263055</i>	Freq 1	Task		

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Check the Viking Web site for invoices. As they only come in to Info@viamed.co.uk and not to accounts.	Company Secretary	Office Processes	Risk 1 Overall 1	1M Audit 6M	
PROCESSID 7986 Ensure suppliers are paid within terms. Review any older to see if they are correct and if they are duplicate.	1118 Company Secretary 270962 ✓	1119 Office Processes 270800 ✓	Freq 1 Risk 1 Overall 1	Task 1M Audit 3M	
PROCESSID 8012 VAT return is submitted to the HMRC through accounts software after the end of the quarter. The information for this is taken from the accounts package with some information from Intrastats	1177 Company Secretary 265002 ✓	1178 Office Processes new process ✓	Freq 1 Risk 2 Overall 2	Task 3M Audit 12M	

Office Processes

Process Scope	Roll Task	Roll Audit	Risk	Action	Referenced in Document
PROCESSID 7901 To check the emails that come in from UPS or other shippers, for problems delivering or clearing goods.	859 Goods Out 271770X in terms		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 269834 ✓	Freq 2 Risk 1 Overall 2	Audit 1M	
NO LONGER REQUIRED, New Order system automatically produces the PDFS and Places into the Correct Location					
PROCESSID 7990 Verification of Invoice details between internal systems and external accounts	1126 Company Secretary 257731 ✓	1127 Managing Director new process	Freq 1 Risk 1 Overall 1	Task 12M Audit 12M	