

VST Internal Audit Check list

Accounts

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Audit Date	13-9-22	Auditor DLAMB	<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.	<i>[Diagonal line]</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>	✓
2	Checked the bank statement on the Accounts package matched to Barclays Bank monthly. Check last 3 months.	<i>zero task 1034 up to date</i>	Y
3	Check the accounts package for Purchase invoices unpaid over 3 months.	<i>task up 3/8/21</i>	Y
4	Check the Debtors report was complete in the last 2 months.	<i>up to date</i>	Y

List Processes Per Title

<u>Managing Director</u>					
Process Scope	Roll Task	Roll Audit	Risk	Action	Referenced in Document
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>					
Process Scope	Roll Task	Roll Audit	Risk	Action	Referenced in Document
PROCESSID 7703 To remove money from the Pay Pal system into Vandagraph Bank account	512 Company Secretary 271062 ✓	780 Managing Director 25954 ✓	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 26896 ✓ 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 26896 ✓	945 UK Sales Controller 26939 ✓	Freq 1 Risk 1 Overall 1	Task 1M Audit 3M	

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<u>Audits</u>					
Process Scope	Roll Task	Roll Audit	Risk	Action	Referenced in Document
PROCESSID 7885 Carry out Audit 04 Accounts for Both VST and Viamed	1055 Company Secretary	817	Freq 1 Risk 2 Overall 2	Task 12M	This Audit
<u>Accounts Processes</u>					
				# 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 270588✓	559 Office Processes 270640✓	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 270596x	377 Office Processes 270030✓	Freq 2 Risk 1 Overall 2	Task 2W Audit 3M	
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 h 45ms		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 265785✓ Company Secretary		Freq 1 Risk 1 Overall 1	Task 12M	
PROCESSID 5915 Closing down of the Month end in the accounts packages, Or year end if applicable	445 Company Secretary 270615✓	558 ✓ Office Processes	Freq 1 Risk 1 Overall 1	Task 1M Audit 3M	
PROCESSID 5916	63	679	Freq 3	Task	

269125✓

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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 256235 Company Secretary	677 Office Processes 262176	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 268071		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 268979	687 Office Processes 252463	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 263470	698 Office Processes 264414	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 271601	696 Office Processes 264723	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 271755	697 Company Secretary 234711	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 271484	678 Office Processes 259544	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 Reminding debtors, where needed.	446 Company Secretary 271484 ✓	451 Office Processes 255190 ✓	Freq 2 Risk 2 Overall 4	Task 1M Audit 6M	
PROCESSID 6819 Inputting the invoices from suppliers for the correct month. Ensuring they are all entered in to the correct period.	443 Company Secretary 271601 ✓	696 Office Processes 264723 ✓	Freq 1 Risk 2 Overall 2	Task 1W Audit 12M	
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 Company Secretary 263456 ✓	689 Managing Director 254088 ✓	Freq 1 Risk 1 Overall 1	Task 12M Audit 48M	
PROCESSID 6946 Checking the export debtors are up to date and reminding customers where needed.	446 Company Secretary 271484 ✓	678 Office Processes 259544 ✓	Freq 2 Risk 1 Overall 2	Task 1M Audit 6M	
PROCESSID 6951 Checking the UK debtors are up to date and reminding customers where needed.	446 Company Secretary 271484 ✓	678 Office Processes 259544 ✓	Freq 2 Risk 2 Overall 4	Task 1M Audit 6M	
PROCESSID 7195 Reminded to check the financial status of the bank accounts,	118 Company Secretary 270588 ✓		Freq 3 Risk 1 Overall 3	Task 1M	
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 the report	563 Company Secretary 269004 ✓	699 Office Processes 236897 ✓	Freq 1 Risk 1 Overall 1	Task 1M Audit 12M	
PROCESSID 7788	629 246791 ✓		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 270645 ✓		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 270946 ✓	700 Office Processes	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 269009 ✓	695 Office Processes 243548 ✓	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 269010 ✓	695 Office Processes 243548 ✓	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 270587 ✓	690 Managing Director 267639 ✓	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 271597 x in terms	691 Managing Director 267783 ✓	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 270611 ✓	692 Managing Director 258048 ✓	Freq 2 Risk 2 Overall 4	Task 1M Audit 24M	
PROCESSID 7824 Reminding debtors, where needed.	713 Company Secretary 270947 ✓	714 Office Processes 265547 ✓	Freq 2 Risk 1 Overall 2	Task 1M Audit 3M	
PROCESSID 7831 Intrastats Debtors And Creditor Figures	62 Company Secretary 270755 ✓		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 271238 ✓	838 Office Processes 267785 ✓	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 252650 ✓		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 270657 in terms	929 Office Processes 24872 ✓	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 263524 ✓	962 Office Processes 258934 ✓	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 270540 ✓		Freq 2 Risk 2 Overall 4	Task 2W	
PROCESSID 7935 To Obtain PCI DSS Compliance	983 Managing Director 245840 ✓		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 263525 ✓	996 Office Processes 264430 ✓	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 266688 ✓	998 Office Processes 267165 ✓	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 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.	1020 Company Secretary 270958 in terms	1021 Accounts Processes 268603	Freq 2 Risk 2 Overall 4	Task 1M Audit 3M	
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 271642 in terms		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 270802 in terms	1035 Office Processes 265807	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 270663	1053 Office Processes 251422	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 271376		Freq 1 Risk 1 Overall 1	Task 1W	
PROCESSID 7968 To destroy old Credit Card Slip	1086 Office Processes 271522	1087 Company Secretary 269753	Freq 1 Risk 3 Overall 3	Task 1W Audit 6M	
PROCESSID 7984	1113 270961	1114 263055	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	
<u>Office Processes</u>					
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 NO LONGER REQUIRED, New Order system automatically produces the PDFS and Places into the Correct Location	937	938 Company Secretary 269834 ✓	Freq 2 Risk 1 Overall 2	Audit 1M	
PROCESSID 7990 Verification of Invoice details between internal systems and external accounts	1126 Company Secretary 257231 ✓	1127 Managing Director new process	Freq 1 Risk 1 Overall 1	Task 12M Audit 12M	