

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.	/

	<u>QUESTION:</u>	<u>RESPONSE:</u>	<u>Y/N</u>
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.		Y
3	Check the accounts package for Purchase invoices unpaid over 3 months.	NONE	Y
4	Check the Debtors report was complete in the last 2 months.	NONE	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 Managing		Freq 2 Risk 1	Task 6M	

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	Director		Overall 2		
<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	512305899 ✓ Company Secretary	780294463 ✓ Managing Director	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 287282 ✓	1161 Company Secretary 305463 ✓	Freq 1 Risk 2 Overall 2	Task 12M Audit 12M	
PROCESSID 8021 Viamed properties Check the Barclays Bank account to the B Bank feed in Xero. Check all transactions are present on Xero from Barclays.	1202 Company Secretary 283209 ✓	1203 Office Processes 287283 ✓	Freq 1 Risk 1 Overall 1	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,	57 Managing		Freq 1 Risk 1	Task 1M	

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highlights dropping in sales	Director		Overall 1		
PROCESSID 7927 To check Contract prices are still valid and within date	944 Marketing Processes	945 UK Sales Controller	Freq 1 Risk 1 Overall 1	Task 1M Audit 3M	
<u>Audits</u>	303812 ✓	304208 ✓			
Process Scope	Roll Task	Roll Audit	Risk	Action	Referenced in Document
PROCESSID 7885 Carry out Audit 04 Accounts for Viamed	1055 Company Secretary	817 Viamed Audit 306292	Freq 1 Risk 2 Overall 2	Task 12M	
PROCESSID 8019 Carry out Audit 04 Accounts for VST	1196 Company Secretary	This Audit 306281 ✓	Freq 1 Risk 2 Overall 2	Task 12M	
<u>Accounts Processes</u>					
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 305381 ✓	559 Office Processes 305431 ✓	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 306642 ✓	377 Office Processes	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		Freq 1 Risk 1 Overall 1		

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PROCESSID 5914 The closing down of the accounts package at the end of the financial year. Sales, Purchasing and Nominal ledgers.	429 Company Secretary 281152 ✓		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 305408 ✓ Company Secretary	558 Office Processes 305430 ✓	Freq 1 Risk 1 Overall 1	Task 1M Audit 3M	
PROCESSID 5916 Enter the current bank account details and the accounts package reports totals in to the correct intrastats page.	63 304007 ✓ Company Secretary	679 289343 ✓ Office Processes	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 303906 ✓ Company Secretary	681 Office Processes 274224 ✓	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 304977 ✓ Company Secretary	694 Office Processes 295125 ✓	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 206108 ✓	682 Office Processes 301690 ✓	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 306653 ✓	683 Office Processes 298393 ✓	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	435 Company Secretary 306110 ✓	684 Office Processes 304976 ✓	Freq 2 Risk 2 Overall 4	Task 1W Audit 12M	

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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 306017 ✓		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 306532 ✓	685	Freq 2 Risk 1 Overall 2	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 306247 ✓		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 291413 ✓	677 Office Processes 291875 ✓	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 303096 ✓		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 306654 ✓	687 Office Processes 287816 ✓	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 298371 ✓	698 Office Processes 298902 ✓	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	443 Company Secretary 306248 ✓	696 Office Processes 299257 ✓	Freq 2 Risk 1 Overall 2	Task 1W Audit 12M	

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Email, fax, post or by hand.					
PROCESSID 5932 Remits are identified, matched to the bank statement and then entered into Opera on the customer account.	444 Company Secretary 306626 ✓	697 Managing Director 305628 ✓	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 306249 ✓	678 Office Processes 294460 ✓	Freq 3 Risk 1 Overall 3	Task 1M Audit 6M	
PROCESSID 5937 NO LONGER REQUIRED WITH XERO 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.	449 in terms	686 292036	Freq 3 Risk 1 Overall 3		
PROCESSID 5942 Reminding debtors, where needed.	446 306249 Company in terms Secretary	451 ✓ Office Processes	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 306248 ✓	696 Office Processes 299257 ✓	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 298190 ✓	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 306249 Company in terms Secretary	678 294460 ✓ Office Processes	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 306249 Company in terms Secretary	678 Office Processes 294460 ✓	Freq 2 Risk 2 Overall 4	Task 1M Audit 6M	
PROCESSID 7195	118 305381 ✓	294460 ✓	Freq 3	Task 1M	

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Reminded to check the financial status of the bank accounts,	Company Secretary		Risk 1 Overall 3		
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	699 Office Processes	Freq 1 Risk 1 Overall 1	Task 1M Audit 12M	
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 Company Secretary		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 accounts sales.	630 Company Secretary	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	695 Office Processes	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	695 Office Processes	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	690 Managing Director	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	691 Managing Director	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	692 Managing Director	Freq 2 Risk 2 Overall 4	Task 1M Audit 24M	

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PROCESSID 7824 Reminding debtors, where needed.	713 305631 ✓ Company Secretary	714 300100 ✓ Office Processes	Freq 2 Risk 1 Overall 2	Task 1M Audit 3M	
PROCESSID 7831 Intrastats Debtors And Creditor Figures Fill in the figure in Enter Overview details from Operas and bank.	62 Company Secretary 305569 ✓		Freq 3 Risk 1 Overall 3	Task 1M	
PROCESSID 7899 Region code and Territory codes from Opera Each country should only be linked to 1 Region.	837 Company Secretary 306037 ✓	838 Office Processes 302872 ✓	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 288112		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 305453	929 Office Processes 296724 ✓	Freq 1 Risk 1 Overall 1	Task 1M Audit 6M	
PROCESSID 7932 Rolling issue to check debtors report - All Outstanding References With Balances	961 298251 ✓ Company Secretary	962 293810 ✓ Office Processes	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 306567 ✓		Freq 2 Risk 2 Overall 4	Task 2W	
PROCESSID 7935 To Obtain PCI DSS Compliance	983 299699 ✓ Managing Director		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	995 Company Secretary 298398 ✓	996 Office Processes 208917 ✓	Freq 1 Risk 3 Overall 3	Task 3M Audit 12M	

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from Intrastats					
PROCESSID 7939 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	997 Company Secretary 301477 ✓	998 Office Processes 301973 ✓	Freq 1 Risk 3 Overall 3	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 TAX status.	1020 Company Secretary 305801 ✓	1021 Office Processes 303605 ✓	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 306448 ✓		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 305642 ✓	1035 Office Processes 300423 ✓	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 305459 ✓ Company Secretary	1053 286757 ✓ Office Processes	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 306680 ✓ Managing Director		Freq 1 Risk 1 Overall 1	Task 1W	
PROCESSID 7968	1086	1087	Freq 1	Task 1W	

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To destroy old Credit Card Slip	Office Processes	Company Secretary	Risk 3 Overall 3	Audit 6M	
PROCESSID 7984 Check the Viking Web site for invoices. As they only come in to Info@viamed.co.uk and not to accounts.	1113 Company Secretary 305645 ✓	1114 Office Processes 297933 ✓	Freq 1 Risk 1 Overall 1	Task 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 ✓ 305646	1119 Office Processes 305647 ✓	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 299569 ✓	1178 Office Processes 292851 ✓	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 306669 ✓		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 304376 ✓	Freq 2 Risk 1 Overall 2	Audit 1M	
PROCESSID 7990 Verification of Invoice details between internal systems and external accounts	1126 Company Secretary 292071 ✓	1127 Managing Director 277949 ✓	Freq 1 Risk 1 Overall 1	Task 12M Audit 12M	