**Date:** 06-05-2024  **Auditors:** SS&AH

**Department/Function: Accounting Dept. Auditees:** MS&AY

**Reference Standards:** ITAL-ACC-09 , ISO 9001:2015, ISO 45001:2018 & ISO 14001:2015

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| --- | --- | --- | --- | --- | --- |
| Criteria/requirement | Clause ref. | Conformance (Yes/No) | | Evidence | Notes |
| Awareness of IMS Policy | ISO 9001:2015, ISO 45001:2018 & ISO 14001:2015  5.2 |  |  |  |  |
| Involvement in determination Internal and external Issues & need and expectation of interested parties | ISO 9001:2015, ISO 45001:2018 & ISO 14001:2015 4.1&4.2 |  |  | Lack of awareness |  |
| Accounting Processes (Input, activities and Output) | ISO 9001:2015  4.4 |  |  | Ok |  |
| Invoicing Process (Input, activities and Output) | ITAL-ACC-09  4.1 |  |  | 1/2022 Job ticket Contract no. 4600002339  E-Invoice no. AVF10 Invoicing process flow chart need to be updated to include operations review when there is a deduction and GM Comments in final draft before approval – client invoice log |  |
| Periodic Payment process (Input, activities and Output) | ITAL-ACC-09  4.2 |  |  | Update the flow chart (something wrong in calculation, GM postpone the payment) and identify the meaning of the periodical and spot payment in the procedure Evidence invoice 1/2023 Haj Ismail contracting and petroleum services |  |
| Spot Payment Process (Input, activities and Output) | ITAL-ACC-09  4.3 |  |  | Supporting documents for receiving the service and products  Payment request form OFI For payment of electrical bills Spot payment PO no. 140430MB01.PO Invoice number 220 I Technicians) |  |
| Governmental Payment Process (Input, activities and Output) | ITAL-ACC-09  4.4 |  |  | Modify the process to be named Governmental and Telecommunication Process  Collect governmental payment receipt evidence |  |
| Are there KPIs in place to measure the efficiency and effectiveness of the accounting processes? | ISO 9001:2015  9.0 |  |  |  |  |
| Is there a regular review of these KPIs to drive improvements? | ISO 9001:2015  9.0 |  |  |  |  |
| Involvement in addressing risks and opportunities (How are financial risks and opportunities identified and addressed) | ISO 9001:2015, ISO 45001:2018 & ISO 14001:2015  6.1 |  |  | Lack of awareness |  |
| Involvement in establishing company IMS Objectives | ISO 9001:2015, ISO 45001:2018 & ISO 14001:2015  6.2 |  |  | Lack of awareness |  |
| Evaluation & Selection process of accounting department external providers | ISO 9001:2015, ISO 45001:2018 & ISO 14001:2015  8.4 |  |  |  |  |
| Accounting department Vendor List | ISO 9001:2015, ISO 45001:2018 & ISO 14001:2015  8.4 |  |  | Vendor code: 240121MS01.VL |  |

Findings:  
1. Improve awareness of Internal and external issue, need and expectation, risks and opportunities and company integrated policy (Observation)

2. Invoicing process need to be updated (concerned department review when there is a comments and GM Comments in final draft before approval) (Observation)

3. Invoicing process last step is not mentioned in the procedure (registering invoice in the client invoice log) (Observation)

4. Periodical payment need to be updated (when there is something wrong regarding the invoice calculation need to refer to concerned department to settle the issue before proceeding) (GM Approval to be yes or postponed) Observation

5. To put definitions for periodical and spot payment (Observation)

6. Spot Payment flow need to be updated (if the payment is in advance after receiving the service/product, the concerned department obliged to submit an evidence) (Observation)

7. Governmental payment process (Collect governmental payment evidence step to be added) (Observation)  
8. Include the telecommunication service payment with the governmental payment process (OFI)  
9. Avoid paying the electricity bills by cheque and use online payment instead (OFI)

In the criteria for selection of vendors to add criteria about valid legal documents availability (Commercial registration and tax card)