

Falmouth Tax Office

ISO 9001:2015 Quality Management System Audit

Internal Audit Report

Audit Dates: November 4, 2021 - November 4, 2021

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| Audit Report: ISO 9001:2015 Quality Management System Audit Internal Audit Company Limited | Audit: Report No. 355 |
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Audited Facility: Company Limited

Address:

Audit Team: Trisha McDonald, Natasha Whyte, Carolyn Fagan-Burrell, Recardo Rowe, Sherine Lewis-Daley, Deandra Leachman, Carol Gray, Everton Bonner, Necoya Thomas, Paula Wallace-Stewart, Phercia Thompson-Campbell, Senatra Lewis

Date Of Audit: November 4, 2021 - November 4, 2021

Scope Of Audit: Full system audit of the Quality Management System. The scope of TAJ's Quality Management System starts from the point of contact with the customer inline or online, ensuring effective delivery of revenue administration that results in the issuing of qual

Contact Person:

Summary of Non-Conformities Identified in The Internal Audit Process

| Process # | Process Names | Non Confor manances |
|-----------|---|------------------------|
| 1 | Awareness of QMS Policy & Statement | 1 |
| 2 | E-Services Registration (Inline and Online) | 2 |
| 3 | Human Resource Development - Training | 3 |
| 4 | Payment Compliance | 2 |
| 5 | Performance | 1 |
| 6 | Preventative Maintenance - ICT | 2 |
| 7 | Preventatve Maintenance - Property | 4 |
| 8 | TRN Registration | 1 |
| 9 | Zero Rating | 1 |
| | TOTAL | 17 |

Summary of Conformities Identified in The Internal Audit Process

| Process # | Process Names | Conformanc es |
|-----------|---|------------------|
| 1 | Context of the Organisation | 7 |
| 2 | Application for Motor Vehicle Titles (New, Transfer and Substitute) | 8 |
| 3 | Communication of QMS Policy & Statement | 1 |
| 4 | Continuous Improvement | 2 |
| 5 | E-Services Registration (Inline and Online) | 6 |
| 6 | Filing and Processing of Returns (Online and Inline) | 4 |
| 7 | Leadership | 4 |
| 8 | Licensing of motor vehicle (new & renewal) | 6 |
| 9 | Payment Compliance | 16 |
| 10 | Performance | 2 |
| 11 | Preventative Maintenance - ICT | 4 |
| 12 | Preventatve Maintenance - Property | 6 |
| 13 | Procurement | 2 |
| 14 | Production of motor vehicle titles | 10 |

| | | |
|----|--|-----|
| 15 | Receipt and Processing of Payments (Inline and Online) | 14 |
| 16 | Registration/licensing of Motor Vehicle (New and Transfer) | 3 |
| 17 | Risk and Opportunities | 2 |
| 18 | TRN Registration | 6 |
| 19 | Zero Rating | 4 |
| | TOTAL | 107 |

Summary of Opportunities for Improvement Identified in The Internal Audit Process

| Process # | Process Names | Conformances |
|-----------|--|--------------|
| 1 | Context of the Organisation | 2 |
| 2 | E-Services Registration (Inline and Online) | 1 |
| 3 | Leadership | 1 |
| 4 | Payment Compliance | 2 |
| 5 | Preventative Maintenance - ICT | 2 |
| 6 | Receipt and Processing of Payments (Inline and Online) | 2 |
| 7 | Risk and Opportunities | 1 |
| | TOTAL | 11 |

The audit is initiated by the Policy and Transformation Branch and the management representative who is the General Manager for the location and is in charge of the QMS.

AUDIT BRIEF

| | | | |
|--|--|--|---|
| Audit Ref | 1632165715 | Audit of: | ISO 9001:2015 Quality Management System Audit |
| Date Scheduled | November 4, 2021 - November 4, 2021 | Locations | 5 Cornwall Street, Falmouth, Trelawny |
| Audit Team: Trisha McDonald, Natasha Whyte, Carolyn Fagan-Burrell, Recardo Rowe, Sherine Lewis-Daley, Deandra Leachman, Carol Gray, Everton Bonner, Necoya Thomas, Paula Wallace-Stewart, Phercia Thompson-Campbell, Senatra Lewis Audit Team Leader: Trisha McDonald | | Process Owner(s): Keeble Downie-General Manager Racquel O'Hara Dallas-Assistant General Manager - Taxpayer Accounts and Collections Karen Doyle Senior-Assistant General Manager - Taxpayer Service and Education Gerald Linton-Assistant General Manager - Compliance Keresha King Williams-Manager - NMVR | |

| | | |
|--|--|---|
| | | Sandra Logan-Chief Property Services and Admin Officer Natasha Sampson-Chief Information Officer Sharon Mitchell |
| Purpose: To test the readiness of the location's QMS for certification. | | |
| Background and Context: Tax Administration Jamaica is participating in the ISO Certification Programme which falls under Strategic Public Sector Transformation (SPST) Project. The project is led by the Ministry of Finance & the Public Service, and seeks to attain ISO 9001:2015 c | | |
| Scope: Full system audit of the Quality Management System. The scope of TAJ's Quality Management System starts from the point of contact with the customer inline or online, ensuring effective delivery of revenue administration that results in the issuing of qual | | |
| Criteria: ISO 9001:2015, Falmouth Tax Office's documented information and legislative requirements. | | |
| Objectives: The Internal Audit Unit (IAU) will be conducting an examination on the operations of the Falmouth Tax Office. The objectives of the audit are to determine: 1. Conformity to the ISO 9001 standards; 2. Conformity to organizational requirements; | | |

Company Limited Audit Plan

Opening Meeting:

Who: Trisha McDonald, Natasha Whyte, Carolyn Fagan-Burrell, Recardo Rowe, Sherine Lewis-Daley, Deandra Leachman, Carol Gray, Everton Bonner, Necoya Thomas, Paula Wallace-Stewart, Phercia Thompson-Campbell, Senatra Lewis, Keeble Downie, Racquel O'Hara Dallas, Karen Doyley Senior, Gerald Linton, Keresha King Williams, Sandra Logan, Natasha Sampson, Sharon Mitchell

When: Monday, `September` `6`, 2021

Where: Virtual Online (via Microsoft Teams)

What to cover: Context of the Organisation Risk and Opportunities Leadership
Performance Continuous Improvement

The Audit

To be shared with auditors and auditees

Closing Meeting:

Who: Trisha McDonald, Carolyn Fagan-Burrell, Recardo Rowe, Sherine Lewis-Daley,
Paula Wallace-Stewart, Keeble Downie, Racquel O'Hara Dallas, Karen Doyley Senior,
Gerald Linton

When: Tuesday, `October` `19`, 2021

Where: Virtual Online (via Microsoft Teams)

AUDIT SCHEDULE

| Processes | Auditor | Auditee | Date/Time |
|---|------------------|---------|--|
| Context of the Organisation | Trisha McDonald | | September 7, 2021 9:00 AM - FSeptember 24, 2021 4:00 PM |
| Payment Compliance | Deandra Leachman | | September 7, 2021 9:00 AM - FSeptember 24, 2021 4:00 PM |
| Registration/licensing of Motor Vehicle | Carol Gray | | September 7, 2021 9:00 AM - FSeptember 24, |

| | | | |
|---|---------------------------|--|--|
| (New and Transfer) | | | 2021 4:00 PM |
| Application for Motor Vehicle Titles (New, Transfer and Substitute) | Carol Gray | | September 7, 2021 9:00 AM - FSeptember 24, 2021 4:00 PM |
| TRN Registration | Everton Bonner | | September 7, 2021 9:00 AM - FSeptember 24, 2021 4:00 PM |
| E-Services Registration (Inline and Online) | Paula Wallace-Stewart | | September 7, 2021 9:00 AM - FSeptember 24, 2021 4:00 PM |
| Zero Rating | Phercia Thompson-Campbell | | September 7, 2021 9:00 AM - FSeptember 24, 2021 4:00 PM |
| Receipt and Processing of Payments (Inline and Online) | Paula Wallace-Stewart | | September 7, 2021 9:00 AM - FSeptember 24, 2021 4:00 PM |
| Filing and Processing of Returns (Online and Inline) | Senatra Lewis | | September 7, 2021 9:00 AM - FSeptember 24, 2021 4:00 PM |
| Communication of QMS Policy & Statement | Recardo Rowe | | September 7, 2021 9:00 AM - FSeptember 24, 2021 4:00 PM |
| Awareness of QMS Policy & Statement | Recardo Rowe | | September 7, 2021 9:00 AM - FSeptember 24, 2021 4:00 PM |
| Production of motor vehicle titles | Carol Gray | | September 7, 2021 9:00 AM - FSeptember 24, 2021 4:00 PM |
| Risk and Opportunities | Trisha McDonald | | September 7, 2021 9:00 AM - FSeptember 24, 2021 4:00 PM |
| Leadership | Trisha McDonald | | September 7, 2021 9:00 AM - FSeptember 24, 2021 4:00 PM |
| Performance | Trisha McDonald | | September 7, 2021 |

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|--|-------------------------|--|--|
| | | | 9:00 AM - FSeptember 24, 2021 4:00 PM |
| Continuous Improvement | Trisha McDonald | | September 7, 2021 9:00 AM - FSeptember 24, 2021 4:00 PM |
| Procurement | Sherine Lewis- Daley | | September 7, 2021 9:00 AM - FSeptember 24, 2021 4:00 PM |
| Human Resource Development - Training | Sherine Lewis- Daley | | September 7, 2021 9:00 AM - FSeptember 24, 2021 4:00 PM |
| Preventatve Maintenance - Property | Recardo Rowe | | September 7, 2021 9:00 AM - FSeptember 24, 2021 4:00 PM |
| Preventative Maintenance - ICT | Recardo Rowe | | September 7, 2021 9:00 AM - FSeptember 24, 2021 4:00 PM |
| Licensing of motor vehicle (new & renewal) | Carol Gray | | September 7, 2021 9:00 AM - FSeptember 24, 2021 4:00 PM |

CONFORMITY REPORTS – CONTEXT OF THE ORGANISATION

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|---|-----------------------------|--|-----------|
| Audit of: Context of the Organisation | Auditor: Trisha McDonald | Audit Criteria: ISO 9001:2015 clause 4.1 | Auditees: |
| <p>Audit Evidence:</p> <p>The Risk Registers for Compliance, Taxpayer Service and Education, Taxpayer Accounts and Collections and NMVR were received for the months of June to August. The risk registers showed evidence that the location has identified its risks and the treatment of the risks. The SWOT analysis was received and it showed that the location identified its strengths, weaknesses, opportunities and threats.</p> | | | |
| <p>Evaluation:</p> <p>During the review of whether the organization determined its internal and external issues affecting their QMS, it was found that the risk register was prepared which to show their internal and external issues which is in conformity to ISO 9001:2015 4.1</p> | | | |

which states that the organization shall determine internal and external issues that are relevant to its purpose and strategic direction and that affects its ability to achieve the intended results of its quality management system

Effectiveness:

CONFORMITY REPORTS – CONTEXT OF THE ORGANISATION

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|---|--------------------------|--|-----------|
| Audit of: Context of the Organisation | Auditor: Trisha McDonald | Audit Criteria: ISO 9001:2015 clause 4.1 | Auditees: |
| <p>Audit Evidence:</p> <p>The review of the Risk Registers showed that the organization monitored and reviewed information relating to their risks. This was evident as for example in the case of the Risk Register for Taxpayer Service and Education where detail information was recorded to show that they were made aware of the the impending storm threats and what action they took.</p> | | | |
| <p>Evaluation:</p> <p>During the review of the monitoring of the risk register it was established that the risk registers were being monitored and updated accordingly. This was in conformity to ISO 9001:2015 4.1 which states the the organization shall monitor and review information about these external and internal issues.</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – CONTEXT OF THE ORGANISATION

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|--|--------------------------|--|-----------|
| Audit of: Context of the Organisation | Auditor: Trisha McDonald | Audit Criteria: ISO 9001:2015 clause 4.2 (a-b) | Auditees: |
| <p>Audit Evidence:</p> <p>The stakeholder analysis was presented which document the interested parties, their needs, wants and expectations.</p> | | | |
| <p>Evaluation:</p> <p>During the review of whether the Falmouth Tax Office understood the needs and expectations of its interested parties it was established that the Office identified the needs and expectations of its interested parties which were relevant to the QMS. This is in conformity to ISO 9001:2014 4.2 (a, b), which required that the organization shall identify the interested parties that are relevant to the QMS and the requirement</p> | | | |

of these interested parties.

Effectiveness:

CONFORMITY REPORTS – CONTEXT OF THE ORGANISATION

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|--|--------------------------|--|-----------|
| Audit of: Context of the Organisation | Auditor: Trisha McDonald | Audit Criteria: ISO 9001:2015 clause 4.3 | Auditees: |
| Audit Evidence: The Falmouth Tax Office has identified its external and internal issues. The sections of the ISO not used by Falmouth Tax Office are 7.1.5.2, 8.2.3.1 (a,e) these clauses were being excluded because the products and services offered by the organization are determined by legislation and not by the customer requirements . The scope is documented in the approved quality policy document and maintained as documented evidence. The scope covers the processes in the QMS and states what products and services are covered by the QMS. | | | |
| Evaluation: During the review of the scope of the QMS it is was determined that the Falmouth Tax Office is in conformity to ISO 9001:2015 4.3 as the scope was determined by considering the internal/external issues, stakeholder requirements and its products and services and was documented in the approved Quality Policy document. | | | |
| Effectiveness: | | | |

CONFORMITY REPORTS – CONTEXT OF THE ORGANISATION

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|--|--------------------------|--|-----------|
| Audit of: Context of the Organisation | Auditor: Trisha McDonald | Audit Criteria: ISO 9001:2015 clause 4.4.1 (b) | Auditees: |
| Audit Evidence: The office has determined its sequence and interaction of these process and they are represented in the Macro process flow chart and the sequence and interaction of key QMS processes document. The document was created by the OD unit in consultation with the Policy and Transformation Unit. It is approved by the CG and maintained by the OD unit. | | | |
| Evaluation: During the review of whether the Office determined its sequence and interaction of the QMS process it was determined that the office has a documented Sequence and | | | |

interaction of process which is in conformity to ISO 9001:2015 4.4.1(b) which states the the organization shall determine its sequence and interaction of processes;

Effectiveness:

CONFORMITY REPORTS – CONTEXT OF THE ORGANISATION

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| Audit of: Context of the Organisation | Auditor: Trisha McDonald | Audit Criteria: ISO 9001:2015 clause 4.4.1 (c,d,e) | Auditees: |
| <p>Audit Evidence:</p> <p>The criteria, methods and measurement needed to operate the processes were in place. This came from the Divisional Plan to the ISO Quality Objective Report. Quality Objective report is done monthly and copies of these were received for April and June 2021. The Objective report for May contained no information. The resources needed for the QMS is outlined in the Process flow and these are made available through purchases by the procurement unit. Responsibilities for these processes are recorded in the SOP's which were all approved for the processes under review.</p> | | | |
| <p>Evaluation:</p> <p>The review of the Falmouth Tax Office Quality Management System showed that they are in conformity with ISO 9001:2015 4.4.1 (c, d, e) as there was documentary evidence of the criteria and methods needed to ensure the effective operation and control of the process, they determined the processes needed and assigned the responsibilities and authorities for the processes.</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – CONTEXT OF THE ORGANISATION

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|---|--------------------------|--|-----------|
| Audit of: Context of the Organisation | Auditor: Trisha McDonald | Audit Criteria: ISO 9001:2015 clause 4.2 (a-b) | Auditees: |
| <p>Audit Evidence:</p> <p>The documented information which supports the QMS Process are the SOP's which were received for all the process of the QMS. The SOP's are prepared by OD unit in collaboration with the process owners. Evidence of the preparation of the SOP's are recorded on the SOP's as well as revisions made to the SOP's. Checks on whether the processes are carried out as planned is evident in the verification report and supervisory checks are embedded in the SOP's.</p> | | | |
| <p>Evaluation:</p> | | | |

The review of the QMS and its processes has disclosed that the office has maintained documented information to support its processes in the form of SOP's and has retained documented information that the processes are being carried out as planned through verification exercises and supervisory controls which are embedded in the processes. There is therefore in conformance to ISO 9001:2015 4.4.2 (a, b) which states the the organizations shall maintain documented information to support is processes and retain documented information that the processes are being carried out as planned.

Effectiveness:

OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

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|--|------------------------------|--------------------------|
| Opportunity Report #: 1 | Auditor (s): Trisha McDonald | Date: September 24, 2021 |
| Audit of : Context of the Organisation | Audit Criteria: N/A | |
| Statement of Opportunity: | | |
| <p>There is an opportunity to improve the Risk Register for Compliance by inserting the name of the document and the location it relates to on the document. The SWOT Analysis should be updated to show the location the SWOT relates to.</p> | | |
| Responsible Party: Keeble Downie | | |
| Auditor Signature: | | Signature: |

OPPORTUNITY REPORT

Incident Identification Number: 000000.00002

| | | |
|--|------------------------------|--------------------------|
| Opportunity Report #: 2 | Auditor (s): Trisha McDonald | Date: September 24, 2021 |
| Audit of : Context of the Organisation | Audit Criteria: N/A | |
| Statement of Opportunity: | | |
| <p>There is an opportunity to improve the stakeholder analysis by having the all the words in the color black as the ones seen recorded in red would indicate some changes are to be made to the document.</p> | | |

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| Responsible Party: Keeble Downie | |
| Auditor Signature: | Signature: |

CONFORMITY REPORTS – RISK AND OPPORTUNITIES

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|---|--------------------------|--|-----------|
| Audit of: Risk and Opportunities | Auditor: Trisha McDonald | Audit Criteria: ISO 9001:2015 clause 6.1.1 (a-d) | Auditees: |
| <p>Audit Evidence:</p> <p>The SWOT and stakeholder analysis was received and reviewed. The SWOT identified the office strengths, weakness opportunities and threats. The PESTLE Analysis identified the external factors which would affect the office and the level of possible or negative impact . The Stakeholder analysis recorded the interested stakeholders to the tax officer and these stakeholders needs, wants and expectations. It also went further to record the needs, expectation and wants required by the office/location from the stakeholders. The sub risk register recorded the internal and external issues which might affect the processes. Determination of what actions to be taken to address the risks are recorded in the sub risk register. There is a criteria document in the risk register which states accept, avoid or transfer. The sub register also recorded how these risks will be treated.</p> | | | |
| <p>Evaluation:</p> <p>During the audit of opportunities and risks it was established that ISO 9001:2015) & 6.1.1 (a-d) which states that the organization shall consider the issues referred to in 4.1. and 4.2 and determine the risks and opportunities that need to be addressed , there was no occurrence of a breach as risks and opportunities that could influence the performance of the QMS were identified through the risk analysis carried out from the SWOT, Pestle and stakeholders analysis. During the audit of opportunities and risks it was established that ISO 9001:2015) & 6.1.2 which states that the organization shall plan actions to address these risks and opportunities; there was no occurrence of a breach as the criteria document in the risk register shows what actions the organization would take to address risks and opportunities.</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – RISK AND OPPORTUNITIES

| | | | |
|----------------------------------|--------------------------|--|-----------|
| Audit of: Risk and Opportunities | Auditor: Trisha McDonald | Audit Criteria: ISO 9001:2015 clause 6.2.1 (a-g) | Auditees: |
|----------------------------------|--------------------------|--|-----------|

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| <p>Audit Evidence:</p> <p>The Quality objectives for the QMS are measurable. This was evident in the Quality Objective Review reports examined for the period June to August 2021. Quality Objectives Reports are prepared monthly by the location. Measurement is done based on the targets set coming from the Divisional Plan. The quality objectives are communicated throughout the organization via the Key results area in the staffs appraisal.</p> |
| <p>Evaluation:</p> <p>During the review of the establishment of the quality objectives it was determined that there was conformity to ISO 9001:2015 to 6.2.1 (a-g), which speaks to the quality objectives being consistent, measurable, relevant to the conformity of products and services and were being monitored, as the objectives were relevant to the conformity of products and services, targets were set, communicated and reported on monthly via a Quality Objective report.</p> |
| <p>Effectiveness:</p> |

| OPPORTUNITY REPORT | | |
|---|------------------------------|--------------------------|
| Incident Identification Number: 000000.00001 | | |
| Opportunity Report #: 1 | Auditor (s): Trisha McDonald | Date: September 24, 2021 |
| Audit of : Risk and Opportunities | Audit Criteria: N/A | |
| <p>Statement of Opportunity:</p> <p>There is an Opportunity for Improvement in regards to the Pestle Analysis as the negative impact of the Social factor was not recorded</p> | | |
| Responsible Party: Keeble Downie | | |
| Auditor Signature: | Signature: | |

| CONFORMITY REPORTS – LEADERSHIP | | | |
|---------------------------------|--------------------------|--|-----------|
| Audit of: Leadership | Auditor: Trisha McDonald | Audit Criteria: ISO 9001:2015 clause 5.1.1 (a-d) | Auditees: |
| Audit Evidence: | | | |

This work plan was received and it was signed approved June 7, 2021. There was also an error identified as the incorrect year for property tax to be paid was recorded as March 2021; and this should instead read March 2022. minutes of 1 meeting (dated July 8 2021) held with general staff to remind them of the location being certified and what was to be done was received. The minutes of the meeting did not record the location where the meeting was held. A memo dated May 19, 2021 to staff was presented. The memo recorded details of the impending ISO certification for the location. An email dated May 19, 2021 was also sent to staff with the Quality Policy. On the matter of resources needed, 3 laptops are needed and a printer. Currently there was one printer at the office which is located downstairs. One is needed upstairs for Compliance. Staff was trained/sensitized in the QMS during the period July 2021 to August 2021, and a few staff was not trained as yet. Provision is being to have these officers trained. The quality policy and objectives are established, as seen in the signed quality policy document. The policy and objectives are aligned with the strategic direction for the organization which deals with being a Customer centric organization, continuously improve voluntary compliance , institutional strengthening of the organization (ie processes technology and infrastructure)

Evaluation:

During the review of management commitment to the QMS it was seen where they have demonstrated leadership and commitment to the QMS by ensuring the quality policy and objectives are established and aligned with the strategic plan, conducting training sessions with staff to promote the QMS, and by taking accountability of the QMS by reporting on the QMS monthly via their monthly reports. This is in conformity to ISO 9001:2015 (5.1.1 a-d) which speaks to management demonstrating leadership and commitment to the QMS.

Effectiveness:

CONFORMITY REPORTS – LEADERSHIP

| | | | |
|---|--------------------------|--|-----------|
| Audit of: Leadership | Auditor: Trisha McDonald | Audit Criteria: ISO 9001:2015 clause 5.2.1 (a-d) | Auditees: |
| <p>Audit Evidence:</p> <p>There is an approved, signed quality policy document which outlines the scope and objectives of the QMS. This policy is made available as documented information and sent to the General Managers. It is retained by the Policy and Transformation Unit. The document is reviewed by the Policy and Transformation Branch and the revision dates were seen recorded on the revision history page of the policy document. The last review date recorded was July 5, 2021 for the expansion of the scope. The Quality Policy Statement was seen communicated via TAJ's Intranet which is accessible by all staff.</p> | | | |

Evaluation:

During the review of establishing the quality policy it was seen where the organization has established a quality policy document which was approved by its executives. The policy was seen appropriate to the purpose of the organization, commitment to satisfy applicable requirements and continued improvement of the QMS. The organization therefore conforms to ISO 9001:2015 5.2.1 (a-d) as they have established, implemented and maintained a quality policy which conforms to ISO standards.

Effectiveness:

CONFORMITY REPORTS – LEADERSHIP

| | | | |
|---|--------------------------|--|-----------|
| Audit of: Leadership | Auditor: Trisha McDonald | Audit Criteria: ISO 9001:2015 clause 5.2.2 (a-c) | Auditees: |
| Audit Evidence: | | | |
| The quality policy statement was seen on TAJ's intranet and also on the website. It was observed at the location the quality statement was displayed in the banking hall. | | | |
| Evaluation: | | | |
| During the review of Communication of the quality policy it was determined that the location was conforming to ISO 9001:2015 5.2.2 (a-c) as the policy statement was available and maintained as a documented information and was made available to interested parties on its intranet. | | | |
| Effectiveness: | | | |

CONFORMITY REPORTS – LEADERSHIP

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|--|--------------------------|--|-----------|
| Audit of: Leadership | Auditor: Trisha McDonald | Audit Criteria: ISO 9001:2015 clause 5.3 (a-b) | Auditees: |
| Audit Evidence: | | | |
| There was evidence that the roles and responsibilities for the QMS was assigned through the Job descriptions and SOP's. the SOP's were created by the OD unit in collaboration with the process owners. There are control measures embedded in the SOP's . | | | |
| Evaluation: | | | |

The location is conforming to ISO 9001:2015 5.3 (a-b) which states that top management shall assign the responsibility and authority for ensuring that the QMS conforms to the requirements of the standard and that the processes are delivering their intended output. This was confirmed during the review of Organizational roles, responsibility and authorities.

Effectiveness:

OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

| | | |
|--|--|--------------------------|
| Opportunity Report #: 1 | Auditor (s): Trisha McDonald | Date: September 24, 2021 |
| Audit of : Leadership | Audit Criteria: ISO 9001:2015 clause 5.1.1 (a-d) | |
| <p>Statement of Opportunity:</p> <p>There is an opportunity to improve the Work plan by recording the measurable indicators in the missing performance measures. Also the year for Property Tax to be paid is March 2022 and not March 2021 as recorded.</p> | | |
| Responsible Party: Keeble Downie | | |
| Auditor Signature: | | Signature: |

CONFORMITY REPORTS – PERFORMANCE

| | | | |
|--|--------------------------|--|-----------|
| Audit of: Performance | Auditor: Trisha McDonald | Audit Criteria: ISO 9001:2015 clause 9.1.1 | Auditees: |
| <p>Audit Evidence:</p> <p>The QMS is made up of several processes which are all integral to the operation of the QMS, therefore all the processes are monitored. A verification exercise was conducted and the results of which were communicated to the respective process owners for action. Copy of which was reviewed by Audit. Monitoring was also carried out monthly by means of the monthly report and the output analysed and evaluated against the targets</p> | | | |
| <p>Evaluation:</p> <p>During the reivew of Monitoring, measurement, analysis and evaluation it was determined that there was conformity to ISO 9001:2015 9.1.1 which states in part that</p> | | | |

the organization shall determine what needs to be monitored and measured, the methods for monitoring, measurement and when the monitoring shall be performed. This was evident in the report of the verification exercise conducted and the monthly review reports of the quality objectives carried out.

Effectiveness:

CONFORMITY REPORTS – PERFORMANCE

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|--|-----------------------------|--|-----------|
| Audit of: Performance | Auditor: Trisha McDonald | Audit Criteria: ISO 9001:2015 clause 9.2.2 (a-b) | Auditees: |
| Audit Evidence: | | | |
| Audits are scheduled by the Internal Audit Unit. Documented information on the scheduling of audits were seen in the Audit Plan for 2021/2022. The criteria and scope were defined and these were be seen in the audit programme | | | |
| Evaluation: | | | |
| During the review of Internal Audit, it was established that there iwas conformity to ISO 9001:2015 9.2.2 (a-b) which states in part that the organization shall plan, establish, implement and maintain an audit programme including the frequency, methods responsibilities..... define the audit criteria and the scope. This was evident in the Audit Plan presented for the financial year 2021/2022 whcih recorded the planned audit of the Falmouth Location. | | | |
| Effectiveness: | | | |

NONCONFORMITY REPORT

Incident Identification Number: 000000.00001

| | | |
|---|---|--------------------------|
| Non-Conformity Report #: 1 | Auditor (s): Trisha McDonald | Date: September 24, 2021 |
| Audit of : Performance | Audit Criteria: ISO 9001:2015 clause 9.1.2 | |
| Statement of Nonconformity: | | |
| During the review of management commitment to customer focus, it was established that there was no focus on enhancing customer satisfaction as customer feedback report presented did not contain information to satisfy that customer needs were being addressed. This is not in conformance to ISO 9001:2015 9.1.2. which states that The organization shall monitor customers perceptions of the degree to which their needs and expectations have been fulfilled. | | |

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|----------------------------------|------------|
| Responsible Party: Keeble Downie | |
| Auditor Signature: | Signature: |

CONFORMITY REPORTS – CONTINUOUS IMPROVEMENT

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|---|--------------------------|--------------------------------------|-----------|
| Audit of: Continuous Improvement | Auditor: Trisha McDonald | Audit Criteria: ISO 9001:2015 10.2.1 | Auditees: |
| <p>Audit Evidence:</p> <p>Several non-conformities were identified during the verification exercise as per verification report. Corrective action and root causes were recorded by the Process owners.</p> | | | |
| <p>Evaluation:</p> <p>During the audit of Continuous Improvement for Falmouth Tax Office it was determined that there was conformity to ISO 9001:2015 10.2.1 as there was written evidence of the action to be taken to address the non-conformities identified in the verification report.</p> | | | |
| Effectiveness: | | | |

CONFORMITY REPORTS – CONTINUOUS IMPROVEMENT

| | | | |
|--|--------------------------|---|-----------|
| Audit of: Continuous Improvement | Auditor: Trisha McDonald | Audit Criteria: ISO 9001:2015 clause 10.2.2 | Auditees: |
| <p>Audit Evidence:</p> <p>The verification report with action taken was received</p> | | | |
| <p>Evaluation:</p> <p>During the audit of Continuous Improvement for Falmouth Tax Office it was determined that there was conformity to ISO 9001:2015 10.2.2 as the documentation information on the nature of the non-conformities and action to be taken was the Verification report (corrective action log)</p> | | | |
| Effectiveness: | | | |

CONFORMITY REPORTS – PROCUREMENT

| | | | |
|--|---------------------------------|--|-----------|
| Audit of: Procurement | Auditor: Sherine Lewis-Daley | Audit Criteria: ISO 9001:2015 clause 8.4.3 | Auditees: |
| <p>Audit Evidence:</p> <p>An examination of TAJ. RPGS database revealed that three requests were made for this office during the period selected. RPGS were seen for all three. See below 21-22-0188 21-22/0366 21-22/0367</p> | | | |
| <p>Evaluation:</p> <p>During the audit of Procurement for the period June 2021 to August 2021 Requisitions for purchase of goods and services (RPGS) were seen giving a description of the order. This is in conformance with ISO 9001:2015 clause 8.4.3 Which states that the organization shall communicate to external providers its requirements for: (a) The processes, products and services to be provided.</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – PROCUREMENT

| | | | |
|---|---------------------------------|-----------------------------|-----------|
| Audit of: Procurement | Auditor: Sherine Lewis-Daley | Audit Criteria: TAJ SOP1 | Auditees: |
| <p>Audit Evidence:</p> <p>A review of the RPGS database revealed that three requisitions were submitted for Falmouth for the period June 2021 to August 2021 as noted above. These requisitions had memos addressed to the Administration, Property and Security Officer attached.</p> | | | |
| <p>Evaluation:</p> <p>During the audit of Procurement for the period June 2021 to August 2021 Requisitions for purchase of goods and services (RPGS) along with memos were submitted to the procurement unit via the Chief Administration, Property and Security Officer. This is in conformance with SOP1 Which states that a Purchase Request which may contain justification for the procurement should be submitted to the Chief, Administration property and Security Officer.</p> | | | |
| <p>Effectiveness:</p> | | | |

NONCONFORMITY REPORT

Incident Identification Number: 000000.00002

| | | |
|---|----------------------------------|--------------------------|
| Non-Conformity Report #: 1 | Auditor (s): Sherine Lewis-Daley | Date: September 24, 2021 |
| Audit of : Human Resource Development - Training | Audit Criteria: ISO 7.2(b) | |
| <p>Statement of Nonconformity:</p> <p>During the audit of training for the period June to August 2021 it was determined that there was no evidence to confirm that eight officers received ISO training. This is not in conformance to ISO 9001:2015 clause 7.2 (b) which states the "the organization shall ensure that these persons are competent on the basis of appropriate education, training...."</p> | | |
| Responsible Party: Sharon Mitchell | | |
| Auditor Signature: | | Signature: |

| | | |
|--|----------------------------------|--------------------------|
| NONCONFORMITY REPORT | | |
| Incident Identification Number: 000000.00003 | | |
| Non-Conformity Report #: 2 | Auditor (s): Sherine Lewis-Daley | Date: September 24, 2021 |
| Audit of : Human Resource Development - Training | Audit Criteria: iso8.4.2 | |
| <p>Statement of Nonconformity:</p> <p>During the audit of training for the period June to August 2021 it was disclosed that evaluation forms were not being completed by participants. This is contrary to ISO 90001:2015 clause 8.4.2 which states "The organization shall ensure that externally provided resources... do not adversely affect the organizations ability to consistently deliver conforming products and services to customers".</p> | | |
| Responsible Party: Sharon Mitchell | | |
| Auditor Signature: | | Signature: |

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|--|-----------------------------|--------------------------|
| NONCONFORMITY REPORT | | |
| Incident Identification Number: 000000.00004 | | |
| Non-Conformity Report | Auditor (s): Sherine Lewis- | Date: September 24, 2021 |

| | | |
|---|------------------------------|--|
| #: 3 | Daley | |
| Audit of : Human Resource Development - Training | Audit Criteria: ISO 7.5.1(b) | |
| <p>Statement of Nonconformity:</p> <p>During the audit of Training it was determined that there was non-conformity to ISO 9001:2015 clause 7.5.1 (b) which states that "The Organizations quality management system shall include documented information determined by the organization as necessary for the effectiveness of the quality management system", as the records of officers who received ISO training was inaccurate and could not be relied upon to determine the officers trained.</p> | | |
| Responsible Party: Sharon Mitchell | | |
| Auditor Signature: | Signature: | |

CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - PROPERTY

| | | | |
|---|-----------------------|--|-----------|
| Audit of: Preventative Maintenance - Property | Auditor: Recardo Rowe | Audit Criteria: ISO 9001 2015: 7.1.5.1 | Auditees: |
| <p>Audit Evidence:</p> <p>Invoices for the bi-weekly servicing of Sanitary bins for the period June 2021 to August 2021 were reviewed and invoices on file were stamped and signed services satisfactorily completed for: Invoice # Period Inv. Date Remarks 05033895 16/7/2021 - 15/8/2021 16/7/2021 Certified 05032048 16/5/2021 - 15/6/2021 17/5/2021 Certified No invoices were submitted for August 2021 and no service reports were seen for the Falmouth Tax Office for the period June 2021 to August 2021</p> | | | |
| <p>Evaluation:</p> <p>During the audit of the preventative maintenance - property process on September 15, 2021 it was established that invoices for payment for services rendered were stamped service satisfactorily completed for invoice # 05033895, 05032048 for the period June 2021 to August 2021. This was in conformance with ISO 9001:2015 clause 7.15.1 which states "The organization shall determine and provide the resources needed to ensure valid and reliable results when monitoring or measuring is used to verify the conformity of products and services to requirements. The organization shall retain appropriate documented information as evidence of fitness for purpose of the monitoring and measurement resources"</p> | | | |

Effectiveness:

CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - PROPERTY

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|---|--------------------------|--|-----------|
| Audit of: Preventative Maintenance - Property | Auditor: Recardo Rowe | Audit Criteria: ISO 9001:2015 clause 7.1.4 (c) | Auditees: |
| Audit Evidence: Walkthrough conducted on September 15, 2021 revealed the existence of a designated emergency assembly point at the car park which was labelled. | | | |
| Evaluation: During the audit of the preventative maintenance - property process on September 15, 2021 it was established that a designated emergency assembly point was at the car park which was labelled. This was conforming with ISO 9001:2015 7.1.4 which states " The organization shall determine, provide and maintain the environment necessary for the operation of its processes and to achieve conformity of products and services. NOTE A suitable environment can be a combination of human and physical factors, such as: b) psychological (e.g. stress-reducing, burnout prevention, emotionally protective); c) physical (e.g. temperature, heat, humidity, light, airflow, hygiene, noise) | | | |
| Effectiveness: | | | |

CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - PROPERTY

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|--|--------------------------|--|-----------|
| Audit of: Preventative Maintenance - Property | Auditor: Recardo Rowe | Audit Criteria: ISO 9001:2015 clause 7.1.4 (c) | Auditees: |
| Audit Evidence: Walkthrough conducted on September 15, 2021 revealed walk ways and emergency exits were in place and were clearly and properly labelled. | | | |
| Evaluation: During the audit of the preventative maintenance - property process on September 15, 2021 it was established that emergency exits were in place at the Falmouth Tax | | | |

Office and were clearly and properly labelled and accessible. This was conforming with ISO 9001:2015 7.1.4 which states " The organization shall determine, provide and maintain the environment necessary for the operation of its processes and to achieve conformity of products and services. NOTE A suitable environment can be a combination of human and physical factors, such as: a) social (e.g. non-discriminatory, calm, non-confrontational); b) psychological (e.g. stress-reducing, burnout prevention, emotionally protective); c) physical (e.g. temperature, heat, humidity, light, airflow, hygiene, noise)

Effectiveness:

CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - PROPERTY

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|---|--------------------------|--|-----------|
| Audit of: Preventative Maintenance - Property | Auditor: Recardo Rowe | Audit Criteria: ISO 9001:2015 clause 7.1.4 (c) | Auditees: |
| Audit Evidence: | | | |
| Walkthrough conducted on September 15, 2021 revealed the existence of a ramp at the entrance of the building that gave access to physically challenged individuals whether by wheelchair or otherwise | | | |
| Evaluation: | | | |
| During the audit of the preventative maintenance - property process on September 15, 2021 it was established that a ramp was constructed at the entrance of the building that gave access to physically challenged individuals whether by wheelchair or otherwise. This was conforming with ISO 9001:2015 7.1.4 which states " The organization shall determine, provide and maintain the environment necessary for the operation of its processes and to achieve conformity of products and services. NOTE A suitable environment can be a combination of human and physical factors, such as: a) social (e.g. non-discriminatory, calm, non-confrontational); b) psychological (e.g. stress-reducing, burnout prevention, emotionally protective); c) physical (e.g. temperature, heat, humidity, light, airflow, hygiene, noise) | | | |
| Effectiveness: | | | |

CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - PROPERTY

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|---------------------------|--------------------------|---|-----------|
| Audit of: Preventative | Auditor: Recardo Rowe | Audit Criteria: ISO 9001:2015 clause | Auditees: |
|---------------------------|--------------------------|---|-----------|

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|--|-----------|--|
| Maintenance - Property | 7.1.4 (c) | |
| <p>Audit Evidence:</p> <p>Walkthrough exercise conducted on September 15, 2021 revealed bathroom facilities were provided for Taxpayers and were kept clean.</p> | | |
| <p>Evaluation:</p> <p>During the audit of the preventative maintenance - property process on September 15, 2021 walkthrough conducted established that bathroom facilities were provided for Taxpayers and were kept clean and sanitized. This was in conformance with ISO 9001:2015 7.1.4 which states " The organization shall determine, provide and maintain the environment necessary for the operation of its processes and to achieve conformity of products and services. NOTE A suitable environment can be a combination of human and physical factors, such as: a) social (e.g. non-discriminatory, calm, non-confrontational); b) psychological (e.g. stress-reducing, burnout prevention, emotionally protective); c) physical (e.g. temperature, heat, humidity, light, airflow, hygiene, noise)</p> | | |
| <p>Effectiveness:</p> | | |

CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - PROPERTY

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|---|-----------------------|--|-----------|
| Audit of: Preventative Maintenance - Property | Auditor: Recardo Rowe | Audit Criteria: ISO 9001:2015 clause 7.1.4 (c) | Auditees: |
| <p>Audit Evidence:</p> <p>Walkthrough conducted on September 15, 2021 revealed there were signs and labels in place throughout the Tax Office for Taxpayers to identify different Units to conduct business.</p> | | | |
| <p>Evaluation:</p> <p>During the audit of the preventative maintenance property process on September 15, 2021 it was established that as there were signs and labels identified throughout the Tax Office for Taxpayers to identify different Units to conduct business. This was in conformance with ISO 9001:2015 7.1.4 which states "The organization shall determine, provide and maintain the environment necessary for the operation of its processes and to achieve conformity of products and services. a) social (e.g. non-discriminatory, calm, non-confrontational); b) psychological (e.g. stress-reducing, burnout prevention, emotionally protective); c) physical (e.g. temperature, heat, humidity, light, airflow, hygiene, noise)</p> | | | |

Effectiveness:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00005

| | | |
|---|---|--------------------------|
| Non-Conformity Report #: 1 | Auditor (s): Recardo Rowe | Date: September 24, 2021 |
| Audit of : Preventative Maintenance - Property | Audit Criteria: ISO 9001:2015 clause 7.1.3 (a) | |
| Statement of Nonconformity: During the audit of the preventative maintenance property process on September 15, 2021 it was established that a preventative maintenance schedule was not in place for the Falmouth Tax Office. This was not in conformance with ISO 9001:2015 clauses 7.1.3 a & b and 7.5.3.1 a & b which states "The organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services a) buildings and associated utilities; b) equipment, and "Documented information required by the quality management system and by this International Standard shall be controlled to ensure: a) it is available and suitable for use, where and when it is needed; b) it is adequately protected (e.g. from loss of confidentiality, improper use, or loss of integrity)." respectively. Responsible Party: Sandra Logan | | |
| Auditor Signature: | | Signature: |

NONCONFORMITY REPORT

Incident Identification Number: 000000.00006

| | | |
|---|---|--------------------------|
| Non-Conformity Report #: 2 | Auditor (s): Recardo Rowe | Date: September 24, 2021 |
| Audit of : Preventative Maintenance - Property | Audit Criteria: ISO 9001:2015 clause 7.1.3 (a) | |
| Statement of Nonconformity: During the audit of the preventative maintenance property process on September 15, 2021 it was established that preventative maintenance work carried out for the period June 2021 to August 2021 were not formally recorded by the Maintenance Officer to show maintenance activities were carried out. This was not in conformance with ISO 9001:2015 7.5.3.1 a & b which states "Documented information required by | | |

the quality management system and by this International Standard shall be controlled to ensure: a) it is available and suitable for use, where and when it is needed; b) it is adequately protected (e.g. from loss of confidentiality, improper use, or loss of integrity)." respectively.

Responsible Party: Sandra Logan

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| Auditor Signature: | Signature: |
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NONCONFORMITY REPORT

Incident Identification Number: 000000.00007

| | | |
|---|---|--------------------------|
| Non-Conformity Report #: 3 | Auditor (s): Recardo Rowe | Date: September 24, 2021 |
| Audit of : Preventative Maintenance - Property | Audit Criteria: ISO 9001:2015 clause 7.1.4 (c) | |

Statement of Nonconformity:

During the audit of the preventative maintenance property process on September 15, 2021 it was established that no service contracts was in place for the servicing of fire extinguishers at the Falmouth Tax Office and that fire extinguisher were last serviced November 2017 . This was not in conformance with ISO 9001:2015 clauses 7.1.4 c and 7.5.3.1 a & b which states " The organization shall determine, provide and maintain the environment necessary for the operation of its processes and to achieve conformity of products and services. NOTE A suitable environment can be a combination of human and physical factors, such as: c) physical (e.g. temperature, heat, humidity, light, airflow, hygiene, noise) and "Documented information required by the quality management system and by this International Standard shall be controlled to ensure: a) it is available and suitable for use, where and when it is needed;

Responsible Party: Sandra Logan

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| Auditor Signature: | Signature: |
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NONCONFORMITY REPORT

Incident Identification Number: 000000.00008

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|-------------------------------|---------------------------|--------------------------|
| Non-Conformity Report #: 4 | Auditor (s): Recardo Rowe | Date: September 24, 2021 |
| Audit of : Preventative | Audit Criteria: ISO | |

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|---|----------------------------|--|
| Maintenance - Property | 9001:2015 clause 8.4.1 (a) | |
| <p>Statement of Nonconformity:</p> <p>During the audit of the preventative maintenance property process on September 15, 2021 it was established that no performance evaluation was implemented to evaluate suppliers at the end of contracts. This was not in conformance with ISO 9001:2015 clause 8.4.1 which states "The organization shall ensure that externally provided processes, products and services conform to requirements. The organization shall determine the controls to be applied to externally provided processes, products and services when: a) products and services from external providers are intended for incorporation into the organization's own products and services;"</p> | | |
| Responsible Party: Sandra Logan | | |
| Auditor Signature: | Signature: | |

CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - ICT

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|--|--------------------------|--|-----------|
| Audit of: Preventative Maintenance - ICT | Auditor: Recardo Rowe | Audit Criteria: ISO 9001:2015 Clause 7.1.3 b & d | Auditees: |
| <p>Audit Evidence:</p> <p>Preventative maintenance schedule was provided for the period 2021/2022 however, preventative maintenance was schedule to be carried out in the second quarter September 2021 for the Falmouth Tax Office.</p> | | | |
| <p>Evaluation:</p> <p>During the audit of the Preventative Maintenance -ICT process on September 15, 2021 it was established that Preventative Maintenance Schedule was in place for the periods April 2021 to March 2022 . This established that the process was in conformance with ISO 9001: 2015 clause 7.1.3 which states "The organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services b) equipment, including hardware and software; d) information and communication technology."</p> | | | |
| Effectiveness: | | | |

CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - ICT

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|-----------|------------------|---------------------|-----------|
| Audit of: | Auditor: Recardo | Audit Criteria: ISO | Auditees: |
|-----------|------------------|---------------------|-----------|

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|---|------|------------------------------|--|
| Preventative Maintenance - ICT | Rowe | 9001:2015 Clause 7.1.3 b & d | |
| <p>Audit Evidence:</p> <p>The preventative maintenance schedule provided indicated that scheduled maintenance is carried out annually for TAJ ICT equipments in accordance with annual workplan. In some cases preventative maintenance is carried out twice per year based on the usage of the ICT equipment being utilized.</p> | | | |
| <p>Evaluation:</p> <p>During the audit of the Preventative Maintenance -ICT process on September 15, 2021 it was established that preventative maintenance for PC's and laptops computers were carried out annually. This was in conformance with ISO 9001: 2015 clause 7.1.3 b, d which states " The organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services. NOTE Infrastructure can include: b) equipment, including hardware and software; d) information and communication technology.</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - ICT

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|--|-----------------------|--|-----------|
| Audit of: Preventative Maintenance - ICT | Auditor: Recardo Rowe | Audit Criteria: ISO 9001:2015 clause 7.5.3.1 a & b | Auditees: |
| <p>Audit Evidence:</p> <p>A copy of the ICT security policy was provided by the system administrator. The document did not have an approval page however a page was seen for staff members to sign after they have read the policy.</p> | | | |
| <p>Evaluation:</p> <p>During the audit of the Preventative Maintenance -ICT process on September 15, 2021 it was established that an ICT security policy was in place at the Falmouth Tax Office. This was in conformance with ISO 9001: 2015 clause 7.5.3.1 which states "Documented information required by the quality management system and by this International Standard shall be controlled to ensure: a) it is available and suitable for use, where and when it is needed;"</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - ICT

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|---|--------------------------|--|-----------|
| Audit of: Preventative Maintenance - ICT | Auditor: Recardo Rowe | Audit Criteria: ISO 9001:2015 Clause 7.5.3.1 a | Auditees: |
| <p>Audit Evidence:</p> <p>Equipment Service Reports and Engineer log Report for maintenance services carried out between the period April 2021 and July 2021 were requested and reviewed for signing off by the responsible Officer "service satisfactorily completed." Please see details below: Imperative Products Ltd -Tally Printers Equip. Service Report # Date of service Date certified job satisfactorily completed 0495 5/8/2021 5/8/2021 0496 5/8/2021 5/8/2021 E-Gov - UPS & Servers Engineer log # Date of service Date certified job satisfactorily completed 41471 9/8/2021 9/8/2021</p> | | | |
| <p>Evaluation:</p> <p>During the Audit of the Preventative Maintenance - ICT process on September 15, 2021 it was established that equipment service reports, work orders and engineer logs for maintenance works carried were signed off by the Application Administrators service satisfactorily completed for the period April 2021 - July 2021. This was in conformance with ISO 9001: 2015 clauses 7.1.5.1 and 7.5.3.1 which states" The organization shall determine and provide the resources needed to ensure valid and reliable results when monitoring or measuring is used to verify the conformity of products and services to requirements. and "The organization shall ensure that the resources provided: a) are suitable for the specific type of monitoring and measurement activities being undertaken; Documented information required by the quality management system and by this International Standard shall be controlled to ensure: a) it is available and suitable for use, where and when it is needed;" respectively.</p> | | | |
| <p>Effectiveness:</p> | | | |

| NONCONFORMITY REPORT | | |
|--|---|--------------------------|
| Incident Identification Number: 000000.00009 | | |
| Non-Conformity Report #: 1 | Auditor (s): Recardo Rowe | Date: September 24, 2021 |
| Audit of : Preventative Maintenance - ICT | Audit Criteria: ISO 9001 2015: 7.1.5.1 | |
| <p>Statement of Nonconformity:</p> <p>During the Audit of the Preventative Maintenance - ICT process on September 15, 2021 it was established that an Officer with Supervisor Authorization who proceeded on vacation for the period August 20, 2021 to September 23, 2021 was still active on the INCRS user access report. This was not in conformance with ISO 9001: 2015 8.1</p> | | |

which states the organization shall plan, implement, and control the processes needed to meet the requirement"

Responsible Party: Natasha Sampson

Auditor Signature:

Signature:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00010

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|---|--|--------------------------|
| Non-Conformity Report #: 2 | Auditor (s): Recardo Rowe | Date: September 24, 2021 |
| Audit of : Preventative Maintenance - ICT | Audit Criteria: ISO 9001:2015 clause 7.5.3.1 a & b | |
| <p>Statement of Nonconformity:</p> <p>During the Audit of the Preventative maintenance - ICT process on September 22, 2021 it was established that daily back-up of the INCRS for the period August 13, 2021 for the Falmouth Tax Office was not performed. This was not in conformance with ISO 9001: 2015 7.5.3.1 a, b which states "Documented information required by the quality management system and by this International Standard shall be controlled to ensure: a) it is available and suitable for use, where and when it is needed; b) it is adequately protected (e.g. from loss of confidentiality, improper use, or loss of integrity)."</p> <p>Responsible Party: Natasha Sampson</p> | | |
| Auditor Signature: | | Signature: |

OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

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|--|--|--------------------------|
| Opportunity Report #: 1 | Auditor (s): Recardo Rowe | Date: September 24, 2021 |
| Audit of : Preventative Maintenance - ICT | Audit Criteria: ISO 9001:2015 Clause 7.5.3.1 a | |
| <p>Statement of Opportunity:</p> <p>During the audit of the preventative maintenance ICT equipment process on September 9, 2021 it was established that there was no Service Contract in place for the maintenance of Printers at the Falmouth Tax Office. There exist an opportunity to</p> | | |

improve the process and make it more efficient by formally putting in place service contracts for the maintenance of printers at the location.

Responsible Party: Natasha Sampson

Auditor Signature:

Signature:

OPPORTUNITY REPORT

Incident Identification Number: 000000.00002

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|---|---|--------------------------|
| Opportunity Report #: 2 | Auditor (s): Recardo Rowe | Date: September 24, 2021 |
| Audit of : Preventative Maintenance - ICT | Audit Criteria: ISO 9001:2015 Clause 7.1.3 b) | |
| <p>Statement of Opportunity:</p> <p>During the audit of the preventative maintenance ICT equipment process on September 9, 2021 it was observed internet connectivity was unstable during the period. Hence there is an opportunity for the improvement of the internet infrastructure provided by e-Gov to make connection/access more stable and to increase efficiency and productivity.</p> <p>Responsible Party: Natasha Sampson</p> | | |
| Auditor Signature: | | Signature: |

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

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|--|---------------------|--|-----------|
| Audit of: Production of motor vehicle titles | Auditor: Carol Gray | Audit Criteria: ISO 9001: 2015 7.5.1 b | Auditees: |
| <p>Audit Evidence:</p> <p>The Motor Vehicle Title applications received on August 08, 2021 from the Falmouth Tax Office was selected for review, the signature of the Senior Motor Vehicle Title officer who received and signed for the batch was seen on a paper wrapped around the the batch. The Motor Vehicle Title Officer retrieved the batch which was in a stapled envelope in a closed cabinet. The envelope was opened and the following ten applications were verified by taxpayer name and motor vehicle plate number; C. Tulloch 7424JV, L Roberts 7431JY, T. Henclewood 5581JM, T. Gayle 2512974, D. Hall 7439JY, D. Hall 7439JY, C. Moulton 7438 JY, J. Howlette 4897 FL, A. Aldridge 0639 JY & T. Williams 7433 JY.</p> | | | |

Evaluation:

During the audit for the Falmouth Tax Office Printing of Motor Vehicle Certificate of Titles for the period June 2021 to August 2021 , it was established that Senior Motor Vehicle Title Officer signed and received for applications received from the Tax Office for printing, this was in conformance to ISO 9001:2015 7.5.1 b, which states that The organization's quality management system shall include: b) documented information determined by the organization as being necessary for the effectiveness of the quality management system "

Effectiveness:

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

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|--|---------------------|--|-----------|
| Audit of: Production of motor vehicle titles | Auditor: Carol Gray | Audit Criteria: ISO 9001: 2015 7.5.3.2 | Auditees: |
| Audit Evidence: Three Chubb Cabinet closed by both combination and a key were observed in the Managers Office on September 17, 2021. The Senior Supervisor Opened the Chubb in the presence of the audit and the following blank Titles were verified in the cabinet: 002496904 - 002497043; 002497044 - 0002497021 & 0002497202 - 0002497267 | | | |
| Evaluation: During the audit for the Printing of Motor Vehicle Certificate of Title for the period June 2021 to August 2021, it was established that blank Motor Vehicle Titles were securely stored in a Chubb Cabinet accessible to only authorized officers this conforms to ISO 9001:2015 7.5.3.2 b, which states for the control of documented information, the organization shall address the following activities as applicable; storage and preservation, including preservation of legibility. | | | |
| Effectiveness: | | | |

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

| | | | |
|---|---------------------|------------------------------|-----------|
| Audit of: Production of motor vehicle titles | Auditor: Carol Gray | Audit Criteria: ISO 7.5.1(b) | Auditees: |
| Audit Evidence: The Titles Stock Book was examined on September 17, 2021 and it showed signatory evidence that that the following batch of Titles were issued to the MVTPO | | | |

during the following period June 24, 2021 series 2478331- 2479360, June 29, 2021 2479361 - 2480308, July 09, 2021 2483578 - 2484954, July 12, 2021 2484553 - 2485990, August 10, 2021 2491976 - 2492828 & August 18, 2021 2492918 - 2493936

Evaluation:

"During the audit for the Falmouth Tax Office Printing of Motor Vehicle Certificate of Titles for the period June 2021 to August 2021, it was established that the Manager issues blank titles to MVTPO for printing and update the titles stock book accordingly, this was in conformance to ISO 9001:2015 7.5.1 b, which states that The organization's quality management system shall include: b) documented information determined by the organization as being necessary for the effectiveness of the quality management system "

Effectiveness:

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

| | | | |
|---|---------------------|--|-----------|
| Audit of: Production of motor vehicle titles | Auditor: Carol Gray | Audit Criteria: ISO 9001: 2015 7.5.3.1 | Auditees: |
| <p>Audit Evidence:</p> <p>The Dispatch Register was reviewed and the signature of the manager/supervisor was seen inputted along with date on each page of the Register. The Control number was also seen written in red ink. On July 01, 2021 the control number for batch number 998 was seen in the register 1490331 -1491328, on June 30, 2021 the control number for batch #1031 was verified series 1489264-1490293</p> | | | |
| <p>Evaluation:</p> <p>During the audit of the Falmouth Tax Office Printing of Motor Vehicle Certificate of Titles for the period June 2021 to August 2021, it was established that the Manager/Supervisor recorded the Control Number for each printed titles in the Dispatch Book, this was in conformance to ISO 9001:2015 7.5.3.1 which states documented information required by the quality management system and by this International Standard shall be controlled to ensure: a) it is available and suitable for use, where and when it is needed "</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

| | | | |
|---|---------------------|---|-----------|
| Audit of: Production of motor vehicle titles | Auditor: Carol Gray | Audit Criteria: ISO 9001 2015 7.2.A & B | Auditees: |
| <p>Audit Evidence:</p> <p>Both Motor Vehicle Title Production Officer were at work on September 17, 2021, the day of the audit inspection. the Audit observed the MVTPO requesting and receiving a batch of blank motor vehicle titles from the Senior Motor Vehicle Title Printing Officer. The printing process was observed, the printing officer used her log in to gain access to the system, where she generated ranges according to Tax Office request, the printer was then loaded with blank titles and the printing was done. Titles were printed for eighteen tax offices, blank titles series 0002497339 -0002497362 was used to print titles for the Falmouth Tax Office</p> | | | |
| <p>Evaluation:</p> <p>During the audit for the Falmouth Tax Office Printing of Motor Vehicle Certificate of Titles for the period June 2021 to August , it was established that a MVTPO has sole responsibility for the printing of titles, this was in conformance to ISO 9001:2015 7.2 a,b, The organization shall: a) determine the necessary competence of person(s) doing work under its control that affects the performance and effectiveness of the quality management system; b) ensure that these persons are competent on the basis of appropriate education, training, or experience"</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

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|---|---------------------|--|-----------|
| Audit of: Production of motor vehicle titles | Auditor: Carol Gray | Audit Criteria: ISO 9001: 2015 7.5.3.2 | Auditees: |
| <p>Audit Evidence:</p> <p>On September 17, 2021 an examination of the Chubb Vault located in the Manager's office where printed titles are kept was done. It was evidenced that the titles are secured during and after working hours. A combination and key is used to gain entry to the Chubb accessible to only the Manager and the Senior Officer</p> | | | |
| <p>Evaluation:</p> <p>During the audit for the Falmouth Tax Office Printing of Motor Vehicle Certificate of Titles for the period June 2021 to August 2021, it was established that printed titles are safeguarded in a Chubb in the Manager's office and accessible via the use of a key and combination, this was in conformance to ISO 9001:2015 7.5.3.2 a, which states that for the control of documented information, the organization shall address the following, activities, as applicable: a) distribution, access, retrieval and use "</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

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|--|---------------------|--|-----------|
| Audit of: Production of motor vehicle titles | Auditor: Carol Gray | Audit Criteria: ISO 9001: 2015 8.1 (d) | Auditees: |
| <p>Audit Evidence:</p> <p>The two Motor Vehicle Title Production Officers (MVTPO) along with the manager and seniors are the only officers in the Unit who have log in for the Title printing machine. On September 17, 2021 both MVTPO were observed using their log in to print two separate batches of Titles .</p> | | | |
| <p>Evaluation:</p> <p>During the audit for the Printing of Motor Vehicle Certificate of Titles for the period June- August 2021, it was established that only MVTPO has login for the printing machine, with the exception of the Manager and Senior Officers, this was in conformance to ISO 9001:2015 8.1 d, which states that The organization shall plan, implement and control the processes needed to meet the requirements for the provision of products and services, and to implement by : d) implementing control of the processes in accordance's with the criteria "</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

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|---|---------------------|---|-----------|
| Audit of: Production of motor vehicle titles | Auditor: Carol Gray | Audit Criteria: ISO 9001 2015 7.2.A & B | Auditees: |
| <p>Audit Evidence:</p> <p>Five officers were interviewed about training received in the RAS system, all five reported they had received formal RAIS training when it was first introduced, since then they have done on the job training and all five had their individual log-in that they used to access the system. The following officers were observed using their individual RAIS log in to work on September 17, 2021; S. Clementson MVTPO, A. Hyatt-Kennedy MVTPO, T. James Records Officer, C. Daley MVTO and N. Parchment MVTO.</p> | | | |
| <p>Evaluation:</p> <p>During the audit for the Falmouth Tax Office Printing of Motor Vehicle Certificate of Title for the period June 2021 to August 2021, it was established that members of</p> | | | |

staff have been receiving both formal and on-the-job RAiS training as the need arise, this was in conformance to ISO 9001:2015 7.2 a,b, The organization shall: a) determine the necessary competence of person(s) doing work under its control that affects the performance and effectiveness of the quality management system; b) ensure that these persons are competent on the basis of appropriate education, training, or experience; "

Effectiveness:

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

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|---|---------------------|---|-----------|
| Audit of: Production of motor vehicle titles | Auditor: Carol Gray | Audit Criteria: ISO 9001-2015:7.1.3 (b) | Auditees: |
| <p>Audit Evidence:</p> <p>The Motor Vehicle Title Production Officer maintained a log excel report , where she recorded the date the Machine was serviced, the person carrying out the service and the action taken. However the last entry on the log was April 2021 which was outside of the Audit Period</p> | | | |
| <p>Evaluation:</p> <p>"10. During the audit, Printing of Motor Vehicle Certificate of Titles for the period June 2021 to April 2021, it was established that the Title Printing Machine was serviced by the ICT Unit as the need arise, this was in conformance to ISO 9001:2015, 7.1.3, which states that, the organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services. NOTE: Infrastructure can include: b) equipment, including hardware and software"</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

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|---|---------------------|---|-----------|
| Audit of: Production of motor vehicle titles | Auditor: Carol Gray | Audit Criteria: ISO 9001-2015:7.1.3 (b) | Auditees: |
| <p>Audit Evidence:</p> <p>Sixteen computers were verified at the location on September 17, 2021. Nine members were in office (the others were on rotation) all staff members were observed using a desktop computer</p> | | | |
| <p>Evaluation:</p> | | | |

"10. During the audit, Printing of Motor Vehicle Certificate of Titles for the period June 2021 to August 2021 , it was established that each member of staff was equipped with a desktop computer, this was in conformance to ISO 9001:2015 7.1.3b which states that, the organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services. NOTE: Infrastructure can include: b) equipment, including hardware and software"

Effectiveness:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00011

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|---|---|--------------------------|
| Non-Conformity Report #: 1 | Auditor (s): Recardo Rowe | Date: September 24, 2021 |
| Audit of : Awareness of QMS Policy & Statement | Audit Criteria: ISO 9001:2015 clause 7.3 (a-d) | |
| Statement of Nonconformity: | | |
| <p>During the review of the Awareness of the QP for the periods September 9th & 15th, 2021 it was determined that staff members were not able to explain what the quality policy was about and what the implications are for not conforming to the QMS requirements. This was not in conformance with ISO 9001:2015 clause 7.3 (a, c) which states in part that the organization shall ensure that persons doing work under the organizations control are aware of the quality policy and their contribution to the effectiveness of the QMS.</p> | | |
| Responsible Party: Keeble Downie | | |
| Auditor Signature: | | Signature: |

CONFORMITY REPORTS – COMMUNICATION OF QMS POLICY & STATEMENT

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|--|--------------------------|--|-----------|
| Audit of: Communication of QMS Policy & Statement | Auditor: Recardo Rowe | Audit Criteria: ISO 9001:2015 clause 6.2.1 (f) | Auditees: |
| Audit Evidence: | | | |
| The Quality Policy Statement was seen displayed in the banking hall at the Tax | | | |

office for both staff and Taxpayers to see.

Evaluation:

During the review of the Communication of the quality Policy Statement on September 9, 2021 it was established that the Quality Policy Statement was communicated as it was displayed in the banking hall of the Tax Office. This was in conformance with ISO 9001:2015 6.2.1 (f) which states " The organization shall establish quality objectives at relevant functions, levels and processes needed for the quality management system. The quality objectives shall: f) be communicated.

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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|---|---------------------------|---|-----------|
| Audit of: Payment Compliance | Auditor: Deandra Leachman | Audit Criteria: ISO 9001:2015 Clause 7.5.1b | Auditees: |
| Audit Evidence: | | | |
| <p>The Manager, Compliance stated that when arrears cases are assigned, the Compliance Officers check the taxpayers returns in RAIS for errors, and checks the payment receipt to ensure that the payment was made to the correct account. After analysis of documents, the Compliance Officer documents steps taken in reconciling the taxpayer's account under the notes section in RAIS. A sample of four (4) reconciled closed cases from the monthly reports for the period June 2021 to August 2021 were checked to verify that the notes section recorded the steps to reconciliation. The checks revealed that for all four (4) cases, the notations were made. The cases were as follows: Tasheka Newman; Keith Earle; Dureika Henry and Charles McBayne.</p> | | | |
| Evaluation: | | | |
| <p>During the review of the Reconciling Taxpayer Account process it was ascertained that the Compliance Officers makes notation on the taxpayers' accounts regarding analysis of returns for error correction and payment receipts for accuracy of liability payment. A sample of four (4) closed cases for the period June 2021 to August 2021 were examined for notation of return analysis and/or payment receipt verification in RAIS. Checks revealed that for all four (4) cases the necessary notation was made. This evidence conforms with the Compliance Process SOP clause 5.1.7 which states that the Compliance Officer conducts a Full Compliance Check (A Full Compliance Check" includes checking all relevant databases to ensure that the taxpayer is properly registered, that the taxpayer is properly registered, that the taxpayer is properly filing his Returns and that all payments and Returns have been correctly posted to the taxpayers' account.) This evidence also comply with ISO 9001:2015 Clause 7.5.1b which states that the organization's quality management system shall</p> | | | |

include: b) documented information determined by the organization as being necessary for the effectiveness of the quality management system.

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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|---|---------------------------|--|-----------|
| Audit of: Payment Compliance | Auditor: Deandra Leachman | Audit Criteria: ISO 9001:2015 Clause 7.5.3.1 a | Auditees: |
| Audit Evidence: The Manager, Compliance stated that the Compliance Officers documents information in RAIS under the notes section. Additionally, pre contact information is also recorded in RAIS in the information section of the Collection tab. A sample of four (4) reconciled closed cases from the monthly reports for the period June 2021 to August 2021 were checked in RAIS to ascertain whether the pre- contact analysis was completed. Verification revealed that pre contact information was documented for each case. The cases were as follows: Tasheka Newman; Keith Earle; Dureika Henry and Charles McBayne. | | | |
| Evaluation: During the review of the Reconciling Taxpayer Account process, it was ascertained that after Compliance Officers assess taxpayers, the pre contact analysis is completed with relevant information. A sample of four (4) closed cases for the period June 2021 to August 2021 were examined for completion of pre- contact analysis. The checks revealed that for all cases pre contact analysis was completed in RAIS. This evidence complied with Compliance Process SOP Clause 5.1.8 and 9 which states that 8) Compliance Officer navigates to the Pre-Contact Analysis Tab" and 9) Records information that will help in understanding the taxpayer's history and profile as well as the asset(s) - land, motor vehicle, property- that the taxpayer may own. This evidence also comply with ISO 9001:2015 clause 7.5.3.1 a which states that documented information required by the quality management system and by this International Standard shall be controlled to ensure that a) it is adequate and suitable use, where and when it is needed. | | | |
| Effectiveness: | | | |

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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|------------------------------|---------------------------|--|-----------|
| Audit of: Payment Compliance | Auditor: Deandra Leachman | Audit Criteria: ISO 9001:2015 Clause 8.5.1 b | Auditees: |
|------------------------------|---------------------------|--|-----------|

Audit Evidence:

The Manager Compliance stated arrears cases received are assigned to a Compliance Officer. A sample of four (4) reconciled closed cases from the monthly reports for the period June 2021 to August 2021 were checked in RAIS for assignment by the Manager, Compliance. The checks revealed that for all four (4) cases all were assigned by the Manager, Compliance. The cases were as follows: Tasheka Newman; Keith Earle; Dureika Henry and Charles McBayne.

Evaluation:

During the review of the Reconciling Taxpayer Account process, it was ascertained that arrears cases are assigned to Compliance Officers by Manager, Compliance through RAIS. A sample of four (4) closed cases for the period June 2021 to August 2021 were examined for assignment by the Manager, Compliance. RAIS checks revealed that were assigned by the Manager, Compliance. This evidence conforms with the Compliance Process SOP clause 5.1.2 and 3 which states that the Manager, Compliance; 5.1.2: identifies the medium and high priority risk cases; 5.1.3) Reviews and assigns the identified cases to a Compliance Officer. This evidence also complied with ISO 9001:2015 8.5.1 b) which state that the organization shall implement production and service provision under controlled conditions. Controlled conditions shall include, as applicable: d) the appointment of competent persons, including any required qualification:

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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|---|---------------------------|--|-----------|
| Audit of: Payment Compliance | Auditor: Deandra Leachman | Audit Criteria: ISO 9001:2015 Clause 8.5.1 b | Auditees: |
| Audit Evidence: <p>The Manager, Compliance stated that RAIS updates the taxpayers account and automatically closes the cases once the payments have been made or adjustment was approved. Additionally, the Compliance Officer would check the taxpayers account periodically and make notation that the adjustment was made in the notes section in RAIS. A sample of four (4) reconciled closed cases from the monthly reports for the period June 2021 to August 2021 were checked in RAIS for the notation of adjustment made and that the case has a 0.00 balance. Checks revealed all cases had notation and had 0.00 balances. The cases were as follows: Tasheka Newman, Keith Earle; Dureika Henry and Charles McBayne.</p> | | | |
| Evaluation: <p>During the review of the Reconciling Taxpayer Account, it was ascertained that</p> | | | |

Compliance Officers checks taxpayers' accounts to make notation of adjustments completed and that RAIS automatically closes collection cases with 0.00 balances. A sample of four (4) reconciled closed cases for the period June 2021 to August 2021 were checked in RAIS for the notation of adjustment made and that the closed case has a 0.00 balance. Checks revealed all cases had notation and had 0.00. This evidence complied with Compliance Process SOP clause 5.1.37, 38 & 41 which state that 37): RAIS updates the taxpayer account and 41): RAIS closes the collection cases automatically, where the collection case has a zero 0.00 balance; and 38): Compliance Officer checks the taxpayer account periodically to ascertain if the adjustments have been completed. This evidence also complied with ISO 9001:2015 clause 8.5.1. b which states that the organization shall implement production and service provision under controlled conditions. Controlled conditions shall include, as applicable: the availability and use of suitable monitoring and measuring resources;

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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|---|---------------------------|--|-----------|
| Audit of: Payment Compliance | Auditor: Deandra Leachman | Audit Criteria: ISO 9001:2015 Clause 8.1 d | Auditees: |
| <p>Audit Evidence:</p> <p>The Manager, compliance stated that arrears cases are received through RAIS into her queue, then she assigns cases to Compliance Officers. It was also explained that she does not maintain a report/listing for cases assigned, however assignment of cases to Compliance Officers can be viewed in RAIS. A sample of ten (10) cases were checked in RAIS to verify whether arrears cases were assigned by the Manager, Compliance. Checks revealed that all cases checked were assigned by the Manager, Compliance. The cases are as follows: D.J.R Investments Ltd, Sharona Napier, Carib Electrical Works and Plumbing Services Ltd, Vivienne Hodges, Quming Tan, Joyce Hudson, Christopher Henry, Yollanda Morris-Samuels, Lorna Reid and Claudia Waysome.</p> | | | |
| <p>Evaluation:</p> <p>During the review of the Demand Full Payment process, it was ascertained that the Manager, Compliance assigned arrears cases through RAIS to the Compliance Officers. A sample of ten (10) cases were checked in RAIS to verify whether arrears cases were assigned by the Manager, Compliance. Checks revealed that all cases checked were assigned by the Manager, Compliance. This evidence complies with Compliance SOP Clause 5.2.4 which states that the Manager, Compliance assigns the cases to the Compliance Officers. This evidence also comply with ISO 9001:2015 clause 8.1 d which states that The organization shall plan, implement and control the processes (see 4.4) needed to meet the requirements for the provision of products</p> | | | |

and services, and to implement the actions determined in Clause 6, by: d) implementing control of the processes in accordance with the criteria;

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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|---|---------------------------|--|-----------|
| Audit of: Payment Compliance | Auditor: Deandra Leachman | Audit Criteria: ISO 9001:2015 Clause 7.5.3.1 a | Auditees: |
| <p>Audit Evidence:</p> <p>The Manager, Compliance stated that the after a full compliance check is completed, the Compliance Officer completes the pre- contact analysis for the taxpayer in RAIS and makes statements in the notes section in RAIS. A sample of fifteen (15) Demanding Full Payment closed cases from the monthly reports for the period June 2021 to August 2021 were checked in RAIS for notations made by the Compliance Officers and completion of pre-contact analysis tab. Check revealed that for all cases notations were made and the pre-contact tab was completed. The cases were as follows: Xavier Brown, Cedrick Thompson, Dahlia Brown, Cordell Barnett, L & B Discounts Ltd, Gloria Smith-Parris, O'Dane Johnson, Patricia Reid-Trent, Friendship Basic School, Man Leung Tang, Denise Minto, Alonzo Rose, Oria Medley, Tesha Sylvester and Ryan Hylton.</p> | | | |
| <p>Evaluation:</p> <p>During the review of the Demanding Full Payment process, it was ascertained that during the period June 2021 to August 2021, Compliance Officers complete the pre-contact analysis in RAIS after completing the full compliance check. Additional statements are also made in the notes section in RAIS. A sample of fifteen (15) closed arrears cases were check to verify completion of pre-contact analysis. Checks revealed that pre-contact analysis was completed for all fifteen (15) cases .This evidence comply with Compliance SOP clauses 5.2.8,5.2.9 and 5.2.10 which state that 8) Compliance Officer conducts a Full Compliance Check; 9) Compliance Officer navigates to the Pre-Contact Analysis Tab and 10) Compliance Officer records information that will help in understanding the taxpayer's history and profile as well as the asset(s)-land, motor vehicle, property, etc- that the taxpayer may own. This evidence also comply with ISO 9001:2015 clause 7.5.3.1 a which states that documented information required by the quality management system and by this International Standard shall be controlled to ensure that a) it is adequate and suitable use, where and when it is needed.</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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|--|---------------------------|--|-----------|
| Audit of: Payment Compliance | Auditor: Deandra Leachman | Audit Criteria: ISO 9001:2015 Clause 8.5.2 | Auditees: |
| <p>Audit Evidence:</p> <p>The Manager, Compliance stated that the confirmation number for online payment and payment receipt number for inline payments can be seen under the financial tab of the customer springboard in RAIS. A sample of fifteen (15) closed arrears cases for the period June 2021 to August 2021 were checked in RAIS to verify whether confirmation number was generated for online payment and payment receipt are stored in RAIS. The checks revealed that of the fifteen (15) cases, fourteen (14) were paid by cash and One (1) was paid online and all had receipt numbers in RAIS.</p> | | | |
| <p>Evaluation:</p> <p>During the review of the Demanding Full Payment process it was ascertained that confirmation numbers for online payments and payment receipt numbers are stored in RAIS. A sample of fifteen (15) closed arrears cases for the period June 2021 to August 2021 were checked in RAIS to ascertain whether a confirmation number was generated for an online payment and payment receipt numbers were stored in RAIS. Checks revealed that of the fifteen (15) cases, fourteen (14) were paid by cash and One (1) was paid online, and all payments had receipt numbers in RAIS. This evidence also comply with ISO 9001:2015 clause 8.5.2 which states that the organization shall control the unique identification of the outputs when traceability is a requirement, and shall retain the documented information necessary to enable traceability.</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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|--|---------------------------|--|-----------|
| Audit of: Payment Compliance | Auditor: Deandra Leachman | Audit Criteria: ISO 9001:2015 Clause 8.5.2 (i) | Auditees: |
| <p>Audit Evidence:</p> <p>The Manager, Compliance stated that after the cases are closed by RAIS, the Compliance Officers complete a monthly report with closed cases by category (eg reconciliation, full payment, write-off etc. Additionally, closed arrears cases reports can be generated by RAIS. A sample of fifteen (15) closed cases from RAIS report were compared with closed cases monthly reports for the same period to verify whether cases were closed. Checks revealed that all cases reported as closed on the monthly report were closed in RAIS.</p> | | | |
| <p>Evaluation:</p> | | | |

During the review of the Demanding Full Payment process it was ascertained that monthly reports are completed by each Compliance Officer as well as closed cases reports are also generated by RAIS. A sample of fifteen (15) closed cases from RAIS report were compared with closed cases monthly reports for the same period to verify whether cases were closed. Checks revealed that all cases reported as closed on the monthly report were closed in RAIS. This evidence comply with ISO 9001:2015 Clause 8.5.2 (i) which states that the organization shall use suitable means to identify outputs when it is necessary to ensure the conformity of products and services.

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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| Audit of: Payment Compliance | Auditor: Deandra Leachman | Audit Criteria: ISO 9001:2015 Clause 4.4.2 a | Auditees: |
| Audit Evidence: | | | |
| The Manager, Compliance stated that staff was emailed a soft copy of the signed SOP, and were instructed to read and use in processing cases. | | | |
| Evaluation: | | | |
| During the review of the Demanding Full Payment process it was ascertained that compliance officers were emailed a copy of the SOP. This evidence complies with ISO 9001:2015 clause 4.4.2 a which state that the organization shall ensure that to the extent necessary the organization shall maintain documented information to support the operation of its processes. | | | |
| Effectiveness: | | | |

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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|---|---------------------------|--|-----------|
| Audit of: Payment Compliance | Auditor: Deandra Leachman | Audit Criteria: ISO 9001:2015 Clause 8.1 | Auditees: |
| Audit Evidence: | | | |
| The Manager, Compliance stated that each compliance officer has individual log in and password. The RAIS User Access list was examined and showed that the Compliance Officers each had a log in to RAIS. | | | |
| Evaluation: | | | |

During the review of the Demanding Full Payment process it was ascertained that each compliance officer has their personal log in and access to relevant systems for carrying out their work. This was verified using the User Access Log in for that location. This evidence complies with ISO 9001:2015 clause 8.1 which states that the organization shall plan, implement and control the processes needed to meet the requirements for the provision of products and services, and to implement the actions determined in clause 6 by: establishing criteria for the processes.

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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|---|---------------------------|---|-----------|
| Audit of: Payment Compliance | Auditor: Deandra Leachman | Audit Criteria: ISO 9001:2015 Clause 7.5.3.2 d) | Auditees: |
| <p>Audit Evidence:</p> <p>The Manager, Compliance stated that copies of summons and compliant documents are generated and printed from RAIS also signed copies are retained at the office. A sample of four (4) summons and complaint physical documents were examined at the Falmouth Tax Office and checked on RAIS to verify that the information corresponds. Checks revealed that information on summons and complaints correspond with information in RAIS. The cases checked are as follows: Eileen Thompson, Tommy Thompson, Darrien Cassells and Stealth Security Solutions.</p> | | | |
| <p>Evaluation:</p> <p>During the review of the Engaging the Courts in the Compliance Process it was ascertained that summons and complaints documents are retained by the unit physically and on RAIS. A sample of four (4) summons and complaint physical documents were examined at the Falmouth Tax Office and checked on RAIS to verify that the information corresponds. Checks revealed that information on summons and complaints correspond with information in RAIS. This evidence complies with Compliance Process SOP Clause 5.5.10 to 5.5.11 which states that the 5.5.10-Compliance Officer Generates Summons and "Complaint to be served on the taxpayer and 5.5.11- Compliance Officer prints two (2) copies of summons. This evidence also comply with ISO 9001:2015 Clause 7.5.3.2 d which state that For the control of documented information, the organization shall address the following activities, as applicable: d) retention and disposition.</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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|--|---------------------------|--|-----------|
| Audit of: Payment Compliance | Auditor: Deandra Leachman | Audit Criteria: ISO 9001:2015 Clause 8.5.2 (iii) | Auditees: |
| <p>Audit Evidence:</p> <p>The Manager, Compliance stated that the following books are used (1) summons book for assigning and recording summons numbers; (2) court book- for logging new and mention court cases that go to court and (3) log book/sheet which has details of the documents. These books are kept in a filing cabinet located in the unit and accessible to compliance officers. A sample of (4) summons were matched to the books listed above to verify whether each book was being maintained accurately. Checks revealed that books were being maintained accordingly. The cases checked are as follows: Eileen Thompson, Tommy Thompson, Darrien Cassells and Stealth Security Solutions.</p> | | | |
| <p>Evaluation:</p> <p>During the review of the Engaging the Courts in the Compliance Process it was ascertained that three (3) log books (summons book, court book and log book/sheet) are retained by the Compliance Unit with information related to the court process. A sample of (4) summons were matched to the books listed above to verify whether each book was being maintained accurately. Checks revealed that books were being maintained accordingly. This evidence comply with Compliance Process SOP clause 5.5.28- Senior Compliance Officer notes the details of the documents in the Log Book and/ Court Log Sheet; Clause 5.5.29- Records the Court Cases in the Court Book. This evidence also comply with ISO 9001:2015 clause 8.5.2 (iii) The organization shall control the unique identification of the outputs when traceability is a requirement, and shall retain the documented information necessary to enable traceability.</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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|---|---------------------------|---|-----------|
| Audit of: Payment Compliance | Auditor: Deandra Leachman | Audit Criteria: ISO 9001:2015 Clause 8.5.1h | Auditees: |
| <p>Audit Evidence:</p> <p>The Manager, Compliance stated that in locating a taxpayer the Compliance Officer updates RAIS with all information related to case assigned in the Notes section. A sample of four (4) cases were examined to verify whether notes were made related to locating taxpayer and serving summons. Checks revealed for all four (4) cases the Compliance Officer made notes related to service of summons. The cases checked are as follows: Eileen Thompson, Tommy Thompson, Darrien Cassells and Stealth Security Solutions.</p> | | | |

Evaluation:

During the review of the Engaging the Courts in the Compliance Process it was ascertained that the Compliance Officer made notes in RAIS for summons served on taxpayers. A sample of four (4) cases were examined to verify whether notes were made related to locating taxpayer and that summons were served. Checks revealed for all four (4) cases the Compliance Officer made notes related to service of summons. The evidence complies with the Compliance Process SOP Clause 5.5.19 which states that the Compliance Officer serves the Summons on the taxpayer. This evidence also complies with ISO 9001:2015 Clause 8.5.1 h) which states that the organization shall implement production and service provision under controlled conditions. Controlled conditions shall include, as applicable h) the implementation of release, delivery and post delivery activities.

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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|--|---------------------------|---|-----------|
| Audit of: Payment Compliance | Auditor: Deandra Leachman | Audit Criteria: ISO 9001:2015 Clause 4.4.1 b) | Auditees: |
| Audit Evidence: | | | |
| The Manager, Compliance stated that the method of payment are inline and online. A sample of two (2) closed court cases were checked in RAIS to verify the type of payments made. Checks revealed that both cases were paid Inline. The cases checked were Eileen Thompson and Stealth Security Solutions. | | | |
| Evaluation: | | | |
| During the review of the Engaging the Courts in the Compliance Process it was ascertained that the Taxpayers can make payments inline (cash, card, cheque) or online. A sample of two (2) closed court cases were checked in RAIS to verify the type of payments made. Checks revealed that both cases were paid Inline. This evidence comply with Compliance Process SOP 5.5.66- which state that the taxpayer pays the outstanding amount using one of the three available payment options. This evidence also comply with ISO 9001:2015 clause 4.4.1 (b) which state that the organization shall establish, implement, maintain and continually improve a quality management system, including the processes needed and their interactions, in accordance with the requirements of this International Standard. The organization shall determine the processes needed for the quality management system and their application throughout the organization, and shall: b) determine the sequence and interaction of these processes; | | | |
| Effectiveness: | | | |

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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|--|---------------------------|---|-----------|
| Audit of: Payment Compliance | Auditor: Deandra Leachman | Audit Criteria: ISO 9001:2015 Clause 8.5.1 a, 2 | Auditees: |
| <p>Audit Evidence:</p> <p>The Manager, Compliance stated that judgements made concerning the amounts to be paid by the taxpayer in court are noted in the court book. Examination of court book revealed notation made by the Manager, Compliance or designate for changes in the amount payable by taxpayers.</p> | | | |
| <p>Evaluation:</p> <p>During the review of the Engaging the Courts in the Compliance Process it was ascertained that judgement made concerning changes in the payment amounts are recorded in the court book. Examination of court book revealed notation made by the Manager, Compliance or designate for changes in the amount payable by taxpayers. This evidence comply with ISO 9001:2015 clause 8.5.1 a) 2) which states that the organization shall implement production and service provision under controlled conditions. Controlled conditions shall include, as applicable: a) the availability of documented information that defines 2) the results to be achieved.</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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|--|---------------------------|---|-----------|
| Audit of: Payment Compliance | Auditor: Deandra Leachman | Audit Criteria: ISO 9001:2015 Clause 4.4.1 e) | Auditees: |
| <p>Audit Evidence:</p> <p>The Manager, Compliance stated that all summons must be signed by a Justic of the Peace (JP). A sample of four (4) summons were examined for JP signature and seal. Checks revealed that all summons were signed by a JP.</p> | | | |
| <p>Evaluation:</p> <p>During the review of the Engaging the Courts in the Compliance Process it was ascertained that summons must be signed by a Justice of the Peace. A sample of four (4) summons were examined for JP signature and seal. Checks revealed that all summons were signed by a JP. This evidence comply with Compliance Process SOP clauses 5.5.13 to 5.5.15 which state 5.5.13- the Compliance Officer takes the Summons and the "Complaint" to the Justice of the Peace (JP) or clerk of the court for signing. 5.5.14 to 5.5.15- the Justice of the peace signs the Summons and the</p> | | | |

"Complaint", returns the signed summons and Complaint to the Compliance Officer. This evidence also comply with ISO 9001:2015 clause 4.4.1 e) The organization shall determine the processes needed for the quality management system and their application throughout the organization, and shall: e) assign the responsibilities and authorities for these processes;

Effectiveness:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00012

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| Non-Conformity Report #: 1 | Auditor (s): Deandra Leachman | Date: September 24, 2021 |
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| Audit of : Payment Compliance | Audit Criteria: ISO 9001:2015 Clause 7.1.3 b & d |
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Statement of Nonconformity:

During the review of the Engaging the Courts process, it was ascertained that staff who work from home as required due to the Covid-19 pandemic, are not equipped with a laptop to carry out their duties. This evidence does not comply with ISO 9001:2015 clause 7.1.3 (b) and (d) which state that the organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services. NOTE Infrastructure can include: b) equipment, including hardware and software d) information and communication technology.

Responsible Party: Gerald Linton

Auditor Signature:

Signature:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00013

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| Non-Conformity Report #: 2 | Auditor (s): Deandra Leachman | Date: September 24, 2021 |
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| Audit of : Payment Compliance | Audit Criteria: ISO 9001:2015 Clause 7.1.3 |
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Statement of Nonconformity:

During the review of Engaging the Courts process it was determined that whilst the process flow recorded as a resource a "Security/Police Officer" this resource was not provided. This is a non conformity to ISO 9001:2015 7.1.3 which states The

organization shall determine, provide and maintain the infrastructure necessary for the operation of its process..." and to the Process Flow.

Responsible Party: Gerald Linton

Auditor Signature:

Signature:

OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

Opportunity Report #: 1

Auditor (s): Deandra
Leachman

Date: September 24, 2021

Audit of : Payment
Compliance

Audit Criteria: N/A

Statement of Opportunity:

During the review of the Demanding Full Payment from Taxpayer process, it was ascertained that there is an opportunity for improvement for the SOP, to state that the Compliance Officer should record in the notes section of RAIS, when and how the Demand Notice was served.

Responsible Party: Gerald Linton

Auditor Signature:

Signature:

OPPORTUNITY REPORT

Incident Identification Number: 000000.00002

Opportunity Report #: 2

Auditor (s): Deandra
Leachman

Date: September 24, 2021

Audit of : Payment
Compliance

Audit Criteria: N/A

Statement of Opportunity:

There is an opportunity to improve the SOP as SOP#5.5.41 records that the judge affixes signature if the judgment order is correct , but does not record what happens if the judge does not affix his signature.

Responsible Party: Gerald Linton

Auditor Signature:

Signature:

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CONFORMITY REPORTS – REGISTRATION/LICENSING OF MOTOR VEHICLE (NEW AND TRANSFER)

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|--|---------------------|---------------------------|-----------|
| Audit of: Registration/licensing of Motor Vehicle (New and Transfer) | Auditor: Carol Gray | Audit Criteria: TAJ SOP 6 | Auditees: |
| <p>Audit Evidence:</p> <p>An observation of the Qlogic System was conducted on September 10, 2021 between the hours of 11pm and 12pm. Approximately twelve taxpayers were allowed in the Tax Office by the Security Guard who advised them to to a TSO who enquired what business they were conducting, their documents were vetted before they were issued a number from the Qlogic system. The taxpayers were then advised to sit in the Banking Hall area and listen to hear their number being called. The Qlogic System appeared to be working efficiently as taxpayers were seated while waiting for their number to be called and then directed to either a Collection or Taxpayer Service Officer on the ground floor.</p> | | | |
| <p>Evaluation:</p> <p>During the audit of the Falmouth Tax Office Motor Vehicle Registration process, twelve taxpayers were observed using the Qlogic system on September 10, 2021, this was in conformity with SOP 6 which states that the Taxpayer Service Officer/Assistant issues Qlogic number to taxpayer if applicable.</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – REGISTRATION/LICENSING OF MOTOR VEHICLE (NEW AND TRANSFER)

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|--|---------------------|--|-----------|
| Audit of: Registration/licensing of Motor Vehicle (New and Transfer) | Auditor: Carol Gray | Audit Criteria: ISO 9001:2015 clause 7.3 (a-d) | Auditees: |
| <p>Audit Evidence:</p> <p>Taxpayer service Manager W. Williams, Senior Taxpayer Officer F. Riley along with Taxpayer Service Officer M/ Davey, C. Blake and C. Thomas were interviewed and all five stated they were aware of the Units Standard Operating Procedure and produced a copy of the SOP at the request of the audit.</p> | | | |
| <p>Evaluation:</p> | | | |

During the audit of the Falmouth Tax Office, Motor Vehicle Registration walkthrough and interview was conducted on September 16, 2021 with five staff members, who all reported that they were aware of the Units Standard Operating Process(SOP) and did possess a copy of it. It was established that the process was in conformity with ISO 9001-2015 7.3 which states 'The organization shall ensure that persons doing work under the organization's control are aware of: (a) the quality policy (b) relevant quality objectives; their contribution to the effectiveness of the quality management system, including the benefits of improved performance

Effectiveness:

CONFORMITY REPORTS – REGISTRATION/LICENSING OF MOTOR VEHICLE (NEW AND TRANSFER)

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|---|---------------------|---|-----------|
| Audit of: Registration/licensing of Motor Vehicle (New and Transfer) | Auditor: Carol Gray | Audit Criteria: Motor Vehicle Registration SOP #7 | Auditees: |
| <p>Audit Evidence:</p> <p>A sample of 15 MOVO1 forms processed during the period July to August 2021 were inspected and all had the MVID number endorsed on the application. the applications examined were P. Miller, T. Forbes, T. Shirley, Ideal Chair Sunset Blvd Hardware, L. Davis, L. Buchanan, A Bailey, E, Dyer, N,. Burnett, R.. Johnson, S. Henriques, A, Alaridge, D. Lewis, V. Gillings and F Reid.</p> | | | |
| <p>Evaluation:</p> <p>During the audit of Motor Vehicle Registration process A sample of 15 MOVO1 forms processed during the period July to August 2021 were inspected and all had the MVID number endorsed on the application. This was in Conformity to SOP 7 which states "The TSO/Assistant... enters information into AMVS after correctly entering all the required information on AMVS, the Motor Vehicle Identification (MIVID) is generated.</p> | | | |
| Effectiveness: | | | |

CONFORMITY REPORTS – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

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|---|---------------------|---------------------------|-----------|
| Audit of: Application for Motor Vehicle Titles (New, Transfer | Auditor: Carol Gray | Audit Criteria: TAJ SOP 2 | Auditees: |
|---|---------------------|---------------------------|-----------|

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|--|--|--|--|
| and Substitute) | | | |
| <p>Audit Evidence:</p> <p>A sample of ten (10) MVO1 applications processed during the period July 12, 2021 to August 08, 2021 were reviewed, all sections were accurately completed. The forms examined included the following L. Davis 0581JY, A. Bailey 0588 JY, E. Dyer 0592 JY, N. Burnett 0596 JY, R. Johnson 0637 JY, S. Henriques 0636 JY, A. Aldridge 0639 JY, D. Lewis 0640 JY, F. Reid 0642 JY & T. Shirley 0575 JY</p> | | | |
| <p>Evaluation:</p> <p>During the audit of the Application for motor vehicle titles process, ten applications processed during the period July 2021 to August 2021 were examined, all were accurately completed with no missing information. This was in conformity with SOP 2 which states states ' Taxpayer Service Officer receives and vets documents for accuracy and completeness.</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

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|---|---------------------|--|-----------|
| Audit of: Application for Motor Vehicle Titles (New, Transfer and Substitute) | Auditor: Carol Gray | Audit Criteria: ISO 9001: 2015 7.5.3.1 | Auditees: |
| <p>Audit Evidence:</p> <p>Ten titles from batch # 183-185 received on August 16, 2021 were examined at NMVR and all had the following supporting documents attached Insurance, MVOI, Fitness, Taxpayer ID, Registration and police letter where applicable. The batch included the following 10 titles Camielle Tulloch 7424JY, T. Henclewood 5581JM; A. Aldridge 0639JY, T. Williams 7433JY, D. Johnson 7436 JY, B. Billings 7432 JY, R. Aderson 1773GJ, D. Hall 7439 JY, C. Moulton 7438 JY & J. Howletle 4897 FY</p> | | | |
| <p>Evaluation:</p> <p>During the audit of the Application for Motor Vehicle Title process, ten processed applications were reviewed at National Motor Vehicle Registry for the period June 2021 - August 2021. It was established that supporting documents were received from the Falmouth Tax office along with the application form on advice batches. This was in conformity with ISO 9001-2015 7.5.3.1 which states 'Documented information, required by the quality management system and by this International Standard shall be controlled to ensure: it is available and suitable for use where and when it is needed.</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

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|--|---------------------|----------------------------|-----------|
| Audit of: Application for Motor Vehicle Titles (New, Transfer and Substitute) | Auditor: Carol Gray | Audit Criteria: TAJ SOP 27 | Auditees: |
| <p>Audit Evidence:</p> <p>Ten applications for full transfer were selected and checked on RAIS, a copy of the title along with the copy of identification used by the taxpayer was uploaded to RAIS. The sample examined was: A. Street 1715314, R. Grey 2330216, D. Onfroy 2476851, J. Jackson 2006339, C. Smith 2147120, G. Leslie 2421909, L. Green 2374763, W. Beswick 2389623, W. Evans 2169099 & J. Bailey 2052949</p> | | | |
| <p>Evaluation:</p> <p>During the audit of the application for Motor Vehicle Titles (Full) for the period June to August 2021, ten titles along with the taxpayers Identification were uploaded to RAIS. This was in conformity with SOP 27 which states that the Taxpayer Service Officer or Manager uploads front and rear of the Motor Vehicle Certificate of Title and valid identification card to the Customer Springboard on RAIS.</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

| | | | |
|--|---------------------|-------------------------------|-----------|
| Audit of: Application for Motor Vehicle Titles (New, Transfer and Substitute) | Auditor: Carol Gray | Audit Criteria: TAJ SOP 17-24 | Auditees: |
| <p>Audit Evidence:</p> <p>On September 11, 2021, Taxpayer Service Officer M. Davie was observed vetting the documents received from six taxpayer on RAIS, AMVS and Asycuda before processing the documents, the transactions being processed included application for TRN (4 applicants) 1 Registration of New M/vehicle and one partial transfer of motor vehicle</p> | | | |
| <p>Evaluation:</p> <p>During the audit of the Application of Motor Vehicle Titles process (Full) on</p> | | | |

September 11, 2021 a Taxpayer Service Officer (M. Davie) was observed processing the MVO1 applications for six taxpayers. The officer verified the information on the required databases before processing the transactions. This was in conformity with SOP 17-24 which states the Taxpayer Service Officer vets all documents submitted throughout the the processchecks database to verify license plate, checks supporting documents for authenticity against Customs ASYCUDA, Input information on RAIS, Input Lien information on AMVS.

Effectiveness:

CONFORMITY REPORTS – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

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|--|---------------------|--|-----------|
| Audit of: Application for Motor Vehicle Titles (New, Transfer and Substitute) | Auditor: Carol Gray | Audit Criteria: ISO 9001: 2015 7.5.3.2 | Auditees: |
| <p>Audit Evidence:</p> <p>The printed titles were seen stored in a closed cabinet in the Manager's office, accessible to the Manager, Supervisor, and a Senior TSO. The cabinet was tested and was closed, the cabinet was only opened by the Manager when a TSO came to him with document to substantiate that a taxpayer was their to collect his/her title.</p> | | | |
| <p>Evaluation:</p> <p>During the audit of the Application for Motor Vehicle Titles process, it was observed that Titles were securely stored and were retrieved whenever a taxpayer came to collect the title. This was in conformity with ISO 9001-2015 8.1 (d) which states "The organization shall plan, implement and control the process needed to meet the requirements..... (d)...implementing control of the processes in accordance with the criteria".</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

| | | | |
|---|---------------------|----------------------------|-----------|
| Audit of: Application for Motor Vehicle Titles (New, Transfer and Substitute) | Auditor: Carol Gray | Audit Criteria: TAJ SOP 27 | Auditees: |
| <p>Audit Evidence:</p> | | | |

The register /log book for transfers was inspected and a sample of nine taxpayers who had done partial transfers was selected. Their TRN were posted to RAIS and the title along with their identification was verified as being uploaded to : RAIS. . The sample was Kerry-Ann Allen 2471883; Fitzroy Reid 2471972; Allister Benson 2471985; Rajay Brown 2471902; Herman Williams 2472165; Kevin Rodgers 2471971; Carl Quallo 2471971; Oral Maye 2471963; Devon Henry 2471943;

Evaluation:

During the audit of the Application for Motor Vehicle Titles process, the register /log book for transfers was inspected and a sample of nine taxpayers who had done partial transfers was selected. Their TRN were posted to RAIS and the title along with their identification was verified as being uploaded to : RAIS. This was in conformity with SOP 27 which states Taxpayer Service Officer uploads the front and back of the Motor Vehicle Title along with identification card to Customer Springboard in RAIS .

Effectiveness:

CONFORMITY REPORTS – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

| | | | |
|---|---------------------|--|-----------|
| Audit of: Application for Motor Vehicle Titles (New, Transfer and Substitute) | Auditor: Carol Gray | Audit Criteria: ISO 9001: 2015 7.5.3.2 | Auditees: |
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Audit Evidence:

The Title Dispatch Register for the Period June 2021 - August 2021 was examined. The book was ruled all columns labelled, making it easy to review. The following information was seen recorded; Taxpayer Name, Title #, plate #, date entered in register, ID information to include expiration date, taxpayer signature and signature of TSO/TSA dispatch officer. The following 10 titles were seen dispatched and all the columns in the dispatch register were completed. O. Williams 2322244, L. Pottinger 2439361, L. McFarlane 2220460, O. Warren 2459127, L. Greaves 2469104, B. Brown 2378849, J. French 2470353, W. Sutherland 2471326, M. Panton 2101916, & S. Barrett 2464247

Evaluation:

During the audit of the Application for Motor Vehicle Titles process, the Title Dispatch Register for the Period June 2021 - August 2021. The sample selected of 10 titles were seen dispatched and all the columns in the dispatch register were completed. This was in conformity with ISO 9001-2015 7.5.32 which states 'For the control of documented information, the organization shall address the following activity: storage and preservation, including preservation of legibility'.

Effectiveness:

CONFORMITY REPORTS – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

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|---|---------------------|------------------------------------|-----------|
| Audit of: Application for Motor Vehicle Titles (New, Transfer and Substitute) | Auditor: Carol Gray | Audit Criteria: ISO 9001 2015: 7.3 | Auditees: |
| <p>Audit Evidence:</p> <p>Five staff members were interviewed and all reported that they were aware of the Units Standard Operating Procedure, which had been sent to them e-mail. All 5 showed copies on their desktop computer</p> | | | |
| <p>Evaluation:</p> <p>During the audit of the Falmouth Tax Office, Motor Vehicle Transfer for the period June 2021 to August 2021 a walkthrough and interview was conducted with five staff members, who all reported that they were aware of the Quality Management Document it was established that the process was in conformity with ISO 9001-2015 7.3 which states 'The organization shall ensure that persons doing work under the organization's control are aware of: (a) the quality policy (b) relevant quality objectives; their contribution to the effectiveness of the quality management system, including the benefits of improved performance</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – TRN REGISTRATION

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|---|-------------------------|--------------------------------------|-----------|
| Audit of: TRN Registration | Auditor: Everton Bonner | Audit Criteria: ISO 8.1 clause d - e | Auditees: |
| <p>Audit Evidence:</p> <p>A total of sixteen (16) applications for a Taxpayer Registration Number (TRN) for the period September 15 - 16, 2021 were received for audit examination. All forms examined were initially completed by the applicant. Missing information was seen entered on the form, in red ink, by the Processing Officer whose signature was also seen where required on the form. The signature of an Approving Officer was seen where required on all forms that were presented for audit.</p> | | | |
| <p>Evaluation:</p> <p>During the review of the TRN Registration process for the period June 1, 2021 - August 31, 2021, sixteen (16) applications for a Taxpayer Registration Number (TRN)</p> | | | |

covering September 15 - 16, 2021 were received for audit examination. All forms examined were initially completed by the applicant. Missing information was seen entered on the form, in red ink, by the Processing Officer whose signature was also seen where required on the form. The signature of an Approving Officer was seen where required on all forms that were presented for audit. This is in conformity with ISO 8.1 (d - e) which states... The organization shall plan, implement and control the processes needed to meet the requirements for the provision of products and services by... d) implementing control of the processes in accordance with the criteria; e) determining, maintaining and retaining documented information to the extent necessary: 1) to have confidence that the processes have been carried out as planned; 2) to demonstrate the conformity of products and services to their requirements. SOP TRN Registration 9.1 (8 - 9) & 9.2 (11 - 15)

Effectiveness:

CONFORMITY REPORTS – TRN REGISTRATION

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|---|----------------------------|--|-----------|
| Audit of: TRN Registration | Auditor: Everton Bonner | Audit Criteria: SOP TRN Registration 9.2 (8-9) | Auditees: |
| <p>Audit Evidence:</p> <p>A batch of Form 1 (Application for Taxpayer Registration: Individual) with supporting documentation for September 15, 2021 was received for audit examination. Fifteen (15) forms were batched in the TRN order they were processed for that day. A dispatch book was received for examination however it only listed the number of application processed on a daily basis.</p> | | | |
| <p>Evaluation:</p> <p>During the review of the TRN Registration process a batch of Form 1 (Application for Taxpayer Registration: Individual) with supporting documentation for September 15, 2021 was received for audit examination. Fifteen (15) forms were batched in the TRN order they were processed for that day. A dispatch book was received for examination however it only listed the number of application processed on a daily basis. . This conforms with SOP TRN Registration 9.2 (8-9) which states... "TSO/TSA batches application... sends batches to Taxpayer Registration Centre (TRC) for printing...</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – TRN REGISTRATION

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|---------------|------------------|---------------------|-----------|
| Audit of: TRN | Auditor: Everton | Audit Criteria: SOP | Auditees: |
|---------------|------------------|---------------------|-----------|

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|---|--------|------------------------------|--|
| Registration | Bonner | TRN Registration 9.2 (13) | |
| <p>Audit Evidence:</p> <p>A batch of fifteen (15) Application for Taxpayer Registration- Individual forms for September 15, 2021 and one (1) form processed September 16, 2021 was received for audit examination. A list of New TRN cases approved by user was generated from the Report List on RAIS and filtered for the Falmouth tax office. Eight (8) of 15 applications were listed as being approved by Ms. Fiona Riley-Thomas while seven (7) were approved by Mr. Wayneford Williams. The remainder was approved by T. Gordon who is based in the Lucea Tax Office.</p> | | | |
| <p>Evaluation:</p> <p>During the review of the TRN Registration process A batch of fifteen (15) Application for Taxpayer Registration- Individual forms for September 15, 2021 and one (1) form processed September 16, 2021 was received for audit examination. A list of New TRN cases approved by user was generated from the Report List on RAIS and filtered for the Falmouth tax office. Eight (8) of 15 applications were listed as being approved by Ms. Fiona Riley-Thomas while seven (7) were approved by Mr. Wayneford Williams. The remainder was approved by T. Gordon who is based at the Lucea Tax Office. This is in conformity with SOP TRN Registration 9.2 (13) which states... Senior TSO/TSA selects 'approve' to approve case and generate TRN</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – TRN REGISTRATION

| | | | |
|---|----------------------------|---|-----------|
| Audit of: TRN Registration | Auditor: Everton Bonner | Audit Criteria: ISO 8.1 clause d - e | Auditees: |
| <p>Audit Evidence:</p> <p>During observations of the steps involved in the processing of the TRN applications, it was noted that the Taxpayer Service Officer (TSO), after entering the required data on RAIS had to select a function in RAIS that sought approval. The related documentation/s were then sent to the approving officer who used his function in RAIS to approve what was processed by the TSO. After approval, the approving officer prints the certificate. A report generated from RAIS implied that 'Request Approval' and 'Approve' were among the steps in the TRN application process that was being performed by Approving Officer. Mr Wayneford Williams however stated that he only carries out the approval function and that this finding may be related to how the information is configured in RAIS.</p> | | | |
| <p>Evaluation:</p> <p>During the review of the TRN Registration process for the period June 1, 2021 -</p> | | | |

August 31, 2021, it was observed that RAIS screen assigned to Taxpayer Service Officers (TSO) did not facilitate the approval of printing of TRN letters. Only approving officers who had been assigned this function in RAIS were able to approve the TRN and print the letter. This is in conformity with SOP TRN Registration 9.2 (16) which states... Senior TSO/TSA prints TRN letter (with assigned number) and Datasheet (for Sole Traders)

Effectiveness:

CONFORMITY REPORTS – TRN REGISTRATION

| | | | |
|--|-------------------------|---|-----------|
| Audit of: TRN Registration | Auditor: Everton Bonner | Audit Criteria: SOP TRN Registration 9.3 (36) & (40-41) | Auditees: |
| <p>Audit Evidence:</p> <p>A TRN issue book was presented for audit and the period July 1, 2021 – August 31, 2021 was selected for examination. The book showed column headings; Date, Name of applicant, TRN, Name of person collecting, ID type and number, Issuing officer's name, Issuing officer's signature, Taxpayer's Signature. All required data were seen entered in each column along with the signature of the collecting individual. TRNs sent back to TRC and those sent to other tax offices at the request of taxpayers were also recorded in this register.</p> | | | |
| <p>Evaluation:</p> <p>During the review of the TRN Registration process for the period June 1, 2021 - August 31, 2021, it was observed that taxpayers information was recorded in a book that was used to log TRN cards that were issued/collected. The ID type (passport, Driver's Licence etc.) and the related ID number were entered in the log book which the collecting person also signed. This conforms with SOP TRN Registration 9.1 (36) & (38 - 41) which states... Taxpayer/bearer visits office with Identification to collect card... TSO/TSA records information in log book... taxpayer/bearer signs log book, collects card."</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – TRN REGISTRATION

| | | | |
|--|-------------------------|---------------------|-----------|
| Audit of: TRN Registration | Auditor: Everton Bonner | Audit Criteria: N/A | Auditees: |
| <p>Audit Evidence:</p> <p>A file labelled Authorization Letters, from date X to date Y, was presented for audit.</p> | | | |

Number of authorization letters including those for the collection of driver's licences, titles and other documents are stored in this file. A copy of the ID used to collect the related document was seen attached to authorization letters examined. These documents were however reportedly not uploaded to RAIS. The reason given is that the applicant would have indicated the individual who would collect on his/her behalf. A search of RAIS did not show that authorization letters were uploaded to the system. The SOP for TRN Registration does not include the uploading of authorization letters to RAIS as one of its procedure.

Evaluation:

During the review of the TRN Registration process for the period June 1, 2021 - August 31, 2021, a file labelled Authorization Letters, from date X to date Y, was presented for audit. Number of authorization letters including those for the collection of driver's licences, titles and other documents are stored in this file. A copy of the ID used to collect the related document was seen attached to authorization letters examined. These documents were however reportedly not uploaded to RAIS. The reason given is that the applicant would have indicated the individual who would collect on his/her behalf. A search of RAIS did not show that authorization letters were uploaded to the system. The SOP for TRN Registration does not include the uploading of authorization letters to RAIS as one of its procedure.

Effectiveness:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00014

| | | |
|--|---|--------------------------|
| Non-Conformity Report #: 1 | Auditor (s): Everton Bonner | Date: September 24, 2021 |
| Audit of : TRN Registration | Audit Criteria: ISO 9001:2015 clause 8.4.1 | |
| Statement of Nonconformity: | | |
| <p>During the review of the printing of TRN Cards it was established that there was no evidence provided that externally provided products were being monitored to ensure that they conform to the requirement and remain within the control of the QMS. This was not in conformance to ISO 9001:2015 clause 8.4.1 which states... The organization shall ensure that externally provided processes, products and services conform to requirement.</p> | | |
| Responsible Party: Karen Doyley Senior | | |
| Auditor Signature: | | Signature: |

CONFORMITY REPORTS – E-SERVICES REGISTRATION (INLINE AND ONLINE)

| | | | |
|---|--------------------------------|--|-----------|
| Audit of: E-Services Registration (Inline and Online) | Auditor: Paula Wallace-Stewart | Audit Criteria: ISO 9001:2015 clause 8.2.1 | Auditees: |
| <p>Audit Evidence:</p> <p>Audit observation carried out September 16 & 22, 2021 revealed that Taxpayer Service Officers handled information requested by taxpayers in a very professional and courteous manner at the front desk in regards to the E-Service Registration Inline process.</p> | | | |
| <p>Evaluation:</p> <p>Audit observation carried out for the Registration of E-Services Inline September 16 & 22, 2021, reveals that the information desk was handled in a very professional, efficient, effective and courteous manner as outlined in ISO standard ISO 9001: 2015 Clause 8.2.1 which states that ‘Communication with customers shall include: a. providing information relating to products and services;</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – E-SERVICES REGISTRATION (INLINE AND ONLINE)

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|--|--------------------------------|--|-----------|
| Audit of: E-Services Registration (Inline and Online) | Auditor: Paula Wallace-Stewart | Audit Criteria: ISO 9001: 2015 7.5.3.2 | Auditees: |
| <p>Audit Evidence:</p> <p>Eighteen (18) application forms processed during the period June 1, 2021 to August 31, 2021 was examined September 22, 2021. They were filed in date order and placed in a file which is kept in the Manager, Taxpayer Service office in a filing cabinet.</p> | | | |
| <p>Evaluation:</p> <p>Based on interview, observation and examination carried out of the E-Services Registration Inline September 9 & 22, 2021. The processed application forms were kept secured in a filing cabinet in the Manager, Taxpayer Service office. This is in accordance to ISO standard ISO 9001: 2015 Clause 7.5.3.2 For the control of documented information, the organization shall address the following activities, as applicable: a) distribution, access, retrieval and use; b) storage and preservation, including preservation of legibility;</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – E-SERVICES REGISTRATION (INLINE AND ONLINE)

| | | | |
|---|--------------------------------|--|-----------|
| Audit of: E-Services Registration (Inline and Online) | Auditor: Paula Wallace-Stewart | Audit Criteria: ISO 9001 2015 Clause 7.5.2 | Auditees: |
| <p>Audit Evidence:</p> <p>Eighteen application forms along with the supporting documents that were processed during the period June 1, 2021 to August 31, 2021 was verified RAIS on September 22, 2021 and all applications and supporting documents were uploaded to the System. Verification of taxpayers were as follows: G. Levy, S. Beckford, D. Treasure, T. Thaug, S. Jadhav, A. Reid and C. Mc Intosh, L. Mignott, T. Henry, C. Mc Bayne, R. Frater, S. Knight, C. Nelson, R. Stewart, K. Williams, R. Reid, J. Bryan, P. Campbell.</p> | | | |
| <p>Evaluation:</p> <p>Examination of eighteen (18) application forms and the supporting documents for eService Registration (inline) that was processed during the period June 1, 2021 to August 31, 2021 revealed that all eighteen (18) applications and supporting documents were uploaded to the RAIS system. This was in conformity to ISO standard ISO 9001: 2015 Clause 7.5.2 which states; When creating and updating documented information, the organization shall ensure appropriate: a) identification and description (e.g. a title, date, author, or reference number); b) format</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – E-SERVICES REGISTRATION (INLINE AND ONLINE)

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|---|--------------------------------|--|-----------|
| Audit of: E-Services Registration (Inline and Online) | Auditor: Paula Wallace-Stewart | Audit Criteria: ISO 9001:2015 clause 8.2.1 | Auditees: |
| <p>Audit Evidence:</p> <p>A sample of twelve (12) application forms processed during the period June 1, 2021 to August 31, 2021 were selected and verified September 22, 2021 on RAIS for approval or rejection of eService registration. All twelve (12) taxpayers' registration were approved and an email was sent stating that access is allowed. No rejection was seen for the sample selected. Verification of taxpayers were as follows: K. Williams, R. Reid, J. Bryan, P. Campbell, G. Levy, S. Beckford, T. Henry, C. Mc Bayne, R. Frater, S. Knight, C. Nelson, R. Stewart</p> | | | |
| <p>Evaluation:</p> | | | |

Examination carried out September 22, 2021 revealed that twelve (12) taxpayer's application, forms for E-Services Registration Inline processed during the period June 1, 2021 to August 31, 2021 were checked on RAIS and there was a web email to taxpayer stating that e Service Registration has being approved. This is in accordance to ISO standard ISO 9001: 2015 Clause 8.2.1 (a) which states that "Communication with customers shall include: providing information relating to products and services;

Effectiveness:

CONFORMITY REPORTS – E-SERVICES REGISTRATION (INLINE AND ONLINE)

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| Audit of: E-Services Registration (Inline and Online) | Auditor: Paula Wallace-Stewart | Audit Criteria: ISO 9001: 2015 Clause 7.5.3.2 | Auditees: |
| <p>Audit Evidence:</p> <p>Interview conducted with Senior Taxpayer Service Officer September 9, 2021, and she told audit that taxpayer logs on the TAJ's website to create a user name and password and dissemination is done by the TAJ's web portal. This process has to be done before an eService registration is applied for. Examination of eighteen (18) application forms processed during the period June 1, 2021 to August 31, 2021 were examined September 22, 2021 and the user name which was recorded at the section Tax Portal Login (Box 14), was the same user name that was created by the taxpayer.</p> | | | |
| <p>Evaluation:</p> <p>Examination of the application forms for Eservices Registration Inline August 16, 2021, revealed that the user name recorded at the section Tax Portal Login (Box 14) on the application form for eServices registration inline is the same user name that was created by the taxpayer. This was in accordance to ISO standard ISO 9001: 2015 Clause 7.5.3.2 For the control of documented information, the organization shall address the following activities, as applicable: a) distribution, access, retrieval and use;</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – E-SERVICES REGISTRATION (INLINE AND ONLINE)

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|----------------------|----------------|---------------------|-----------|
| Audit of: E-Services | Auditor: Paula | Audit Criteria: ISO | Auditees: |
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|--|-----------------|-----------------------------|--|
| Registration (Inline and Online) | Wallace-Stewart | 9001-2015: Clause 7.1.3 (b) | |
| <p>Audit Evidence:</p> <p>Interview with Manager Taxpayer Service and inspection of computers and scanner was carried out September 22, 2021. There was one (1) scanner, one (1) multipurpose printer with a scanner and six (6) computers from which the E-Services registration inline can be done. All the computers and scanner were working efficiently.</p> | | | |
| <p>Evaluation:</p> <p>During the audit conducted September 22, 2021 it was determined that the organization had provided six (6) computers, one (1) scanner and a multipurpose printer with a scanner to ensure efficiency in E-Services Registration Inline. This was consistent to ISO standard ISO 9001: 2015 Clause 7.1.3 which states that 'The organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services'. b) equipment, including hardware and software</p> | | | |
| <p>Effectiveness:</p> | | | |

| NONCONFORMITY REPORT | | |
|--|------------------------------------|--------------------------|
| Incident Identification Number: 000000.00015 | | |
| Non-Conformity Report #: 1 | Auditor (s): Paula Wallace-Stewart | Date: September 24, 2021 |
| Audit of : E-Services Registration (Inline and Online) | Audit Criteria: SOP 15 (a-e) | |
| <p>Statement of Nonconformity:</p> <p>Examination of eight (8) application forms for the E-Service Registration Inline processed during the period June 1, 2021 to August 31, 2021 revealed that the Official use only section was not completed in its entirety. This was not conforming to SOP 15 (a-e) which states Taxpayer Service Officer completes the 'For Official Use Only' section of the application forms. a) Identification presented b)ID number c) ID expiry date d)Collectorate code e)Writes in the slot labeled login creation date, time etc</p> | | |
| Responsible Party: Karen Doyley Senior | | |
| Auditor Signature: | Signature: | |

| NONCONFORMITY REPORT | | |
|---|------------------------------------|--------------------------|
| Incident Identification Number: 000000.00016 | | |
| Non-Conformity Report #: 2 | Auditor (s): Paula Wallace-Stewart | Date: September 24, 2021 |
| Audit of : E-Services Registration (Inline and Online) | Audit Criteria: TAJ SOP16 | |
| <p>Statement of Nonconformity:</p> <p>Audit verification carried out September 22, 2021 of the application forms and supporting documents uploaded to RAIS for E-Service Registration Inline revealed that the identification uploaded for one (1) taxpayer were not consistent with the one that was recorded on one of the application form. This is was not conforming to SOP 16 which states Taxpayer Service Officer/Taxpayer Education Officer scans and uploads the completed application form, stamped letter naming the Account Manager, and a copy of the identification presented to the Customer's Springboard.</p> <p>Responsible Party: Karen Doyley Senior</p> | | |
| Auditor Signature: | | Signature: |

| OPPORTUNITY REPORT | | |
|--|------------------------------------|--------------------------|
| Incident Identification Number: 000000.00001 | | |
| Opportunity Report #: 1 | Auditor (s): Paula Wallace-Stewart | Date: September 24, 2021 |
| Audit of : E-Services Registration (Inline and Online) | Audit Criteria: N/A | |
| <p>Statement of Opportunity:</p> <p>There is an opportunity to improve E-Services Registration Inline by having the Taxpayer Service Officer writes out his/her name on the application form in full at the 'For official use only' section.</p> <p>Responsible Party: Karen Doyley Senior</p> | | |
| Auditor Signature: | | Signature: |

CONFORMITY REPORTS – ZERO RATING

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|---|------------------------------------|--|-----------|
| Audit of: Zero Rating | Auditor: Phercia Thompson-Campbell | Audit Criteria: ISO 9001:2015 clause 7.5.3.1 a & d | Auditees: |
| <p>Audit Evidence:</p> <p>A sample of 12 zero rating applicants were selected from an application listing received from the Manager, Taxpayer Services and the corresponding purchase orders downloaded from RAIS.</p> | | | |
| <p>Evaluation:</p> <p>During the audit of Processing Zero Rating Requests for the period June 2021 - August 2021, the required documentation for zero rating was seen uploaded and retained in RAIS. This conforms with ISO:9001:2015, Clause 7.5.3.1 which states: Documented information required by the quality management system and by this International Standard shall be controlled to ensure: a) it is available and suitable for use, where and when it is needed. Section 7.5.3.2 For the control of documented information, the organization shall address the following activities, as applicable: (d) retention and disposition</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – ZERO RATING

| | | | |
|---|------------------------------------|--|-----------|
| Audit of: Zero Rating | Auditor: Phercia Thompson-Campbell | Audit Criteria: ISO 9001:2015 clause 7.5.3.1 a & d | Auditees: |
| <p>Audit Evidence:</p> <p>The customer springboard in RAIS was examined for retained letters and a total of 12 approval letters were seen for the sample size selected.</p> | | | |
| <p>Evaluation:</p> <p>During the audit of Processing Zero Rating Requests for the period June 2021 - August 2021, it was determined that copies of letters were retained and readily available for future use. This conforms with ISO:9001:2015, Clause 7.5.3.1 which states Documented information required by the quality management system and by this International Standard shall be controlled to ensure: a) it is available and suitable for use, where and when it is needed. Clause 7.5.3.2 For the control of documented information, the organization shall address the following activities, as applicable: (d) retention and disposition</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – ZERO RATING

| | | | |
|--|------------------------------------|--|-----------|
| Audit of: Zero Rating | Auditor: Phercia Thompson-Campbell | Audit Criteria: ISO 9001:2015 clause 8.1 (b) 1 & 2 and d | Auditees: |
| <p>Audit Evidence:</p> <p>An interview with the auditee disclosed that zero rating applicants must be approved by the different entities and covered under the legislation which is then inputted in RAIS for taxpayers to become eligible. In addition, a soft copy of the GCT Act and Schedule utilized for zero rating applications was forwarded via email.</p> | | | |
| <p>Evaluation:</p> <p>During the audit of Processing Zero Rating Requests for the period June 2021 - Aug 2021, it was determined that the established guidelines was in place to guide the processes. This conforms with ISO 9001:2015 Clause 8.1 which states: The organization shall plan, implement and control the processes needed to meet the requirements for the provision of products and services, and to implement the actions determined in Clause 6 by: b) establishing criteria for: 1) the processes; 2) the acceptance of products and services; d) implementing control of the processes in accordance with the criteria.</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – ZERO RATING

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|--|------------------------------------|---|-----------|
| Audit of: Zero Rating | Auditor: Phercia Thompson-Campbell | Audit Criteria: ISO 9001-2015:7.1.3 (b) | Auditees: |
| <p>Audit Evidence:</p> <p>A physical count of the computers revealed that five computers were assigned to the Taxpayer Service Unit and they are adequate to facilitate the operations. In addition, it was disclosed via interview with the auditee that the internet service was reliable.</p> | | | |
| <p>Evaluation:</p> <p>During the audit of Processing Zero Rating Requests for the period June 2021 to August 2021, it was established that there was adequate infrastructure to facilitates the operations. This conforms with ISO 9001:2015, Clause 7.1.3 which states: The organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services. Infrastructure can include: b) equipment, including hardware and software.</p> | | | |
| <p>Effectiveness:</p> | | | |

| NONCONFORMITY REPORT | | |
|---|---|--------------------------|
| Incident Identification Number: 000000.00017 | | |
| Non-Conformity Report #: 1 | Auditor (s): Phercia Thompson-Campbell | Date: September 24, 2021 |
| Audit of : Zero Rating | Audit Criteria: TAJ SOP steps 6, 7 & 8 | |
| <p>Statement of Nonconformity:</p> <p>During the audit of Processing Zero Rating Requests, a sample of 12 purchase orders examined for the period June 2021 to August 2021 revealed that two of the purchase orders had incorrect GCT computations. This was not in conformity with SOP, step 7 which states in part that " the Senior Taxpayer Service Officer, Taxpayer Service Officer or Taxpayer Service Assistant ensures the information is correct".</p> <p>Responsible Party: Karen Doyle Senior</p> | | |
| Auditor Signature: | | Signature: |

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

| | | | |
|--|-----------------------------------|---|-----------|
| Audit of: Receipt and Processing of Payments (Inline and Online) | Auditor: Paula Wallace-Stewart | Audit Criteria: ISO 9001: 2015: Clause 8.1(a) | Auditees: |
| <p>Audit Evidence:</p> <p>Interview conducted September 9, 2021 with Manager, Taxpayer Accounts and Collections reveals that the documents required for the relicensing of motor vehicles are expired registration certificate, valid fitness, valid insurance certificate or cover note. In the case of public passenger vehicle and commercial carrier a valid road licence is required. Four (4) taxpayers were observed licensing their motor vehicles, T. Patrick, G. Rankin, D. Watson & N. Allen were observed August 16, 2021 and the documents they submitted for relicensing of motor vehicles were examined and these were, the expired registration certificate, a valid fitness and a valid. The documents presented were those required for licensing of motor vehicles.</p> | | | |
| <p>Evaluation:</p> <p>Observation and verification of documents carried out August 16, 2021 for the Receipt and Processing of Payments Inline revealed that four (4) taxpayers submitted their expired registration certificate, a valid fitness, and valid insurance certificate as</p> | | | |

required for the relicensing of motor vehicles. This conforms to ISO 9001: 2015, Clause 8.1 (a) 'which states that: The organization shall plan, implement and control the processes needed to meet the requirements for the provision of products and services, and to implement the actions determined by: a) determining the requirements for the products and services

Effectiveness:

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

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|--|--------------------------------|-------------------------|-----------|
| Audit of: Receipt and Processing of Payments (Inline and Online) | Auditor: Paula Wallace-Stewart | Audit Criteria: SOP #13 | Auditees: |
| <p>Audit Evidence:</p> <p>Interview conduct on September 9, 2021 with the Manager, Taxpayer Accounts and Collections revealed that a rate sheet is established by TAJ and also the rate is embedded in the system. A sample of fifteen (15) MVRC's processed on June 29, 2021 to August 12, 2021 for the relicensing of motor vehicles were selected and the correct licence duties were collected. MVRC's reviewed were as follows: 09484008, 05057628, 05420054, 09736690, 07127751, 09070931, 09558615, 07817923, 07880884, 08075019, 09519391, 04847498, 04994815, 08279300 & 09792792</p> | | | |
| <p>Evaluation:</p> <p>Examination of fifteen (15) MVRC's processed June 29, 2021 to August 12, 2021 for the Receipts and Processing Payments Inline revealed that the correct licence duty was collected, which conforms to SOP #13 'which states that the Collection Officer receives the required payment from the taxpayer'.</p> | | | |
| Effectiveness: | | | |

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

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|---|--------------------------------|---|-----------|
| Audit of: Receipt and Processing of Payments (Inline and Online) | Auditor: Paula Wallace-Stewart | Audit Criteria: ISO 9001: 2015 Clause 7.5.3.2 | Auditees: |
| <p>Audit Evidence:</p> <p>Fifteen (15) expired MVRC's processed June 29, 2021 to August 12, 2021 were</p> | | | |

examined and the triplicate (yellow) copy receipts were retained. They were properly glued and were filed in date order, and control number per Collection Officers. They were stored in a locked desk drawer in batches on treasury tag and labeled. They are transferred to the filing room when the batch reaches 100. The MVRC's verified were as follows 09484008, 05057628, 05420054, 09736690, 07127751, 09070931, 09558615, 07817923, 07880884, 08075019, 09519391, 04847498, 04994815, 08279300 & 09792792.

Evaluation:

The audit checks of fifteen (15) MVRC's processed June 29, 2021 to August 12, 2021 for the Receipts and Processing Payments Inline revealed that they were readily available and were stored in batches on treasury tag and labeled in a secure desk drawer which is kept locked. This conforms with ISO 9001: 2015, Clause 7.5.3.2 ' For the control of documented information, the organization shall address the following activities, as applicable: a) distribution, access retrieval and use; b) storage and preservation, including preservation of legibility

Effectiveness:

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

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| Audit of: Receipt and Processing of Payments (Inline and Online) | Auditor: Paula Wallace-Stewart | Audit Criteria: ISO 9001: 2015: Clause 8.1(e) | Auditees: |
| <p>Audit Evidence:</p> <p>Observation carried out September 16, 2021 revealed that documents submitted to three (3) Collection Officers from taxpayers were vetted before the transaction was processed. Audit verification of the documents such as property tax advice, Transport Authority form, motor vehicle registration, fitness and insurance certificate were carried out for accuracy.</p> | | | |
| <p>Evaluation:</p> <p>Observation and examination conducted September 16, 2021 reveals that documents submitted for the Receipting and Processing Inline were vetted and found to be accurate. This conformity with ISO 9001: 2015, clause 8.1 which states The organization shall plan, implement and control the processes needed to meet the requirements for the provision of products and services, and to implement the actions determined in by: e) determining, maintaining and retaining documented information to the extent necessary: 1) to have confidence that the processes have been carried out as planned;</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

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|---|--------------------------------|--|-----------|
| Audit of: Receipt and Processing of Payments (Inline and Online) | Auditor: Paula Wallace-Stewart | Audit Criteria: ISO 9001: 2015:Clause 7.5.3.1(b) | Auditees: |
| <p>Audit Evidence:</p> <p>Observation and interview conducted September 16, 2021 reveals that copies of the payment receipts (CAS 09) which were processed September 14 &15, 2021 were batched and recorded by cashier ID, description and the series used on a form by the Taxpayer Account Officer. They are kept in a locked filing cabinet until they are ready to be sent to Revenue Accounts in the weekly pick up.</p> | | | |
| <p>Evaluation:</p> <p>During the audit for the Receipt and Processing of Payments Inline it was observed that copies of the payment receipts (CAS 09) processed during the period September 14 & 15, 2021 were stored in a restricted area. This was conforming with ISO 9001: 2015, Clause 7.5.3.1 (b) which states that ‘ Documented information required by the quality management system and by this International Standard shall be controlled to ensure: b) it is adequately protected (e.g. from loss of confidentiality, improper use, or loss of integrity).</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

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|---|--------------------------------|---|-----------|
| Audit of: Receipt and Processing of Payments (Inline and Online) | Auditor: Paula Wallace-Stewart | Audit Criteria: ISO 9001:2015 Clause 4.4.1(d) | Auditees: |
| <p>Audit Evidence:</p> <p>Observation and interview was carried out September 16, 2021, with Taxpayer Service Officer revealed that taxpayers were issued a number by the Taxpayer Service Officer based on the type of transactions and the unit which processes the transaction. The number is called when the next available officer of the unit is available.</p> | | | |
| <p>Evaluation:</p> | | | |

Observation carried out September 16, 2021 for the Receipting and Processing Payments Inline reveals that Qlogic system is working effectively and efficiently. This is in accordance to ISO 9001:2015 Clause 4.4.1(d) which states that 'The organization shall determine the processes needed for the quality management system and their application throughout the organization, and shall: (d) determine the resources needed for these processes and ensure their availability;

Effectiveness:

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

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|--|--------------------------------|---|-----------|
| Audit of: Receipt and Processing of Payments (Inline and Online) | Auditor: Paula Wallace-Stewart | Audit Criteria: ISO 9001:2015 Clause 4.4.1(d) | Auditees: |
| <p>Audit Evidence:</p> <p>Interview conducted with the Manager, Taxpayer Accounts and Collections on September 16, 2021, revealed that once there is a glitch with the Q-logic system they revert to previous mode of having a Taxpayer Service Officer manage the floor by checking the taxpayer's documents and direct them to wait in a line at the section which the transaction can be processed.</p> | | | |
| <p>Evaluation:</p> <p>During the audit of the Receipting and Processing Payments Inline on September 16, 2021, it was revealed that in case the Q-logic system is down they would revert to the original processes where by the taxpayers are asked to wait in a line at the section which the transaction can be processed. This is in accordance to ISO 9001:2015 clause 4.4.1(d) which states that 'The organization shall determine the processes needed for the quality management system and their application throughout the organization, and shall: (d) determine the resources needed for these processes and ensure their availability;</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

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|--|--------------------------------|--|-----------|
| Audit of: Receipt and Processing of Payments (Inline and | Auditor: Paula Wallace-Stewart | Audit Criteria: ISO 9001: 2015, Clause 8.6 | Auditees: |
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| Online) | | | |
| <p>Audit Evidence:</p> <p>Observation and verification conducted August 16, 2021 of the Collection Officers revealed that fifteen (15) original payment receipt (CAS 09), series 18005628-18005635, 18003700, 18003701, 18248225-18248227, 1800572 & 1800573 were seen stamped and signed. The signature of the Collection Officer was reflected on the pink copy as it is carbonated.</p> | | | |
| <p>Evaluation:</p> <p>The audit reveals that both the original and copy of fifteen (15) payment receipts processed August 16, 2021 for the Receipts and Processing of Payments Inline were signed and the original copy was stamped and given to taxpayer, which was in conformity with ISO 9001: 2015, Clause 8.6 which states that 'The organization shall retain documented information on the release of products and services. The documented information shall include: a) evidence of conformity with the acceptance criteria; b) traceability to the person(s) authorizing the release.</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

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|--|--------------------------------|---|-----------|
| Audit of: Receipt and Processing of Payments (Inline and Online) | Auditor: Paula Wallace-Stewart | Audit Criteria: ISO 9001-2015: Clause 7.1.3 (b) | Auditees: |
| <p>Audit Evidence:</p> <p>Three (3) Collection Officers G. Gray, P. Grant and Y. Lee-Anglin stamp was inspected and tested September 16, 2021 by stamping a document and they were working as the "Collector of Taxes", "The name of the tax office" and the tax office code were visible.</p> | | | |
| <p>Evaluation:</p> <p>The examination and testing of three (3) Collection Officers stamp were conducted on September 16, 2021 for the Receipt and Processing of Payments Inline, reveals that they were working effectively as "the Name of the Tax Office", "Tax office code", and "Collector of Taxes" were visible. This conforms to ISO 9001: 2015, clause 7.1.3 (b) which states that 'The organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services. (b) equipment, including hardware and software;</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

| | | | |
|--|--------------------------------|---|-----------|
| Audit of: Receipt and Processing of Payments (Inline and Online) | Auditor: Paula Wallace-Stewart | Audit Criteria: ISO 9001-2015: Clause 7.1.3 (b) | Auditees: |
| <p>Audit Evidence:</p> <p>Four (4) printers were verified on September 16, 2021 Three (3) were in the cashier's cubicle and one (1) in the Taxpayer Account unit which is used whenever a back station is being operated. Interview conducted with Manager Taxpayer Accounts and Collection on September 16, 2021 revealed they were working effectively. Three (3) Collection Officers, were observed using printer #92934716, 92935188 & 92934797 while printer # 93033299 was not being used on the day of observation.</p> | | | |
| <p>Evaluation:</p> <p>During the review of Receipts and Payments (Inline) on September 16, 2021 it was determined that there was conformance to ISO 9001:2015 clause 7.1.3(b) which states "the organization shall determine, provide and maintain the infrastructure necessary for the operation of its process..... (b) equipment, including hardware and software" as the printers used by the Collections officers were working effectively.</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

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|---|--------------------------------|---|-----------|
| Audit of: Receipt and Processing of Payments (Inline and Online) | Auditor: Paula Wallace-Stewart | Audit Criteria: ISO 9001:2015 Clause 4.4.1(a) | Auditees: |
| <p>Audit Evidence:</p> <p>Interview and audit verification with the Senior Taxpayer Service Officer September 22, 2021 revealed that access to the web portal were granted to taxpayers once all the required documents such as authorisation letter, a valid ID are uploaded and the relevant fields are filled out. Verification of nine (9) taxpayers; T. Henry, S. Knight, C. Nelson, J. Bryan, P. Campbell, G. Levy, A. Reid R. Stewart, R. Frater were checked on RAIS and all had the required documents uploaded.</p> | | | |
| <p>Evaluation:</p> | | | |

During the review of Receipts and Processing of Payments online there was conformance to ISO 9001:2015 Clause 4.4.1 (a) which states 'The organization shall determine the processes needed for the quality management system and their application throughout the organization, and shall:' a) determine the inputs required and the outputs expected from these processes; as the review of nine taxpayers accounts on RAIS showed they had uploaded all the relevant documents required for a web portal access.

Effectiveness:

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

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|--|--------------------------------|---|-----------|
| Audit of: Receipt and Processing of Payments (Inline and Online) | Auditor: Paula Wallace-Stewart | Audit Criteria: ISO 9001:2015 Clause 8.5.1(c) | Auditees: |
| <p>Audit Evidence:</p> <p>Interview conducted with Manager, Taxpayer Accounts and Collections on September 9, 2021 reveals that the payment que is checked every morning and periodic checks are carried out during the day. Manager, Taxpayer Accounts and Collections was observed checking the payment que on September 16, 2021 and there were no work item to retrieve.</p> | | | |
| <p>Evaluation:</p> <p>During the review of Receipts and processing of payments Online it was determined that there was conformance to ISO 9001:2015 Clause 8.5.1 (c) which states that: 'The organization shall implement production and service provision under controlled conditions. Controlled conditions shall include, as applicable: c) the implementation of monitoring and measurement activities at appropriate stages to verify that criteria for control of processes or outputs, and acceptance criteria for products and services, have been met; as observation carried out on September 16, 2021 showed that the Manager Taxpayer Accounts and Collections checked the payment que.</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

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| Audit of: Receipt and Processing of | Auditor: Paula Wallace-Stewart | Audit Criteria: ISO 9001-2015 Clause | Auditees: |
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|---|-----|--|
| Payments (Inline and Online) | 7.4 | |
| <p>Audit Evidence:</p> <p>Interview conducted September 22, 2021 with Senior Taxpayer Service Officer revealed that web emails are sent to taxpayers informing them that they can access RAIS. Ten (10) taxpayers; T. Henry, S. Knight, C. Nelson, J. Bryan, P. Campbell, G. Levy, A. Reid R. Stewart, R. Frater were checked on RAIS and email was seen on the RAIS platform for all ten (10) applicants who were processed during the period April 1, 2021 to August 31, 2021 informing them that they were granted access to RAIS.</p> | | |
| <p>Evaluation:</p> <p>The audit of the Receipting and Processing Payment Online confirms that ten (10) taxpayers were granted access to RAIS for the period June 1, 2021 to August 31, 2021 as a Web email were seen on the RAIS platform that was emailed to the taxpayers'. This is conforming to ISO 9001-2015 Clause 7.4 The organization shall determine the internal and external communications relevant to the quality management system, including: a. on what it will communicate; b. when to communicate; c. with whom to communicate; d. how to communicate; e. who communicates;</p> | | |
| <p>Effectiveness:</p> | | |

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

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|--|--------------------------------|---|-----------|
| Audit of: Receipt and Processing of Payments (Inline and Online) | Auditor: Paula Wallace-Stewart | Audit Criteria: ISO 9001-2015: Clause 7.1.3 (b) | Auditees: |
| <p>Audit Evidence:</p> <p>Interview conducted with Manager, Taxpayer Accounts and Collections September 9, 2021 reveals that there were four (4) computers that can be used in the Receipting and Processing Payments Online and they all are working effectively. Verification of the four (4) computers were carried out September 16, 2021, revealed that three (3) were used by the Taxpayers Accounts Officers and one (1) by the Manager, Taxpayer Accounts and Collections.</p> | | | |
| <p>Evaluation:</p> <p>The audit conducted August 18, 2021 for the Receipting and Processing Payment Online reveals that there were four (4) computers and they were working effectively. This is conforming to ISO 9001:2015 clause 7.1.3(b) which states 'The organization</p> | | | |

shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services. b) equipment, including hardware and software

Effectiveness:

OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

| | | |
|--|------------------------------------|--------------------------|
| Opportunity Report #: 1 | Auditor (s): Paula Wallace-Stewart | Date: September 24, 2021 |
| Audit of : Receipt and Processing of Payments (Inline and Online) | Audit Criteria: N/A | |
| <p>Statement of Opportunity:</p> <p>There is an opportunity to improve the process flow by including "Cash Pan" as a resource as when the Cash Register is not working the revenue has to be kept in a cash pan by the collections officers.</p> <p>Responsible Party: Racquel O'Hara Dallas</p> | | |
| Auditor Signature: | | Signature: |

OPPORTUNITY REPORT

Incident Identification Number: 000000.00002

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|---|------------------------------------|--------------------------|
| Opportunity Report #: 2 | Auditor (s): Paula Wallace-Stewart | Date: September 24, 2021 |
| Audit of : Receipt and Processing of Payments (Inline and Online) | Audit Criteria: N/A | |
| <p>Statement of Opportunity:</p> <p>There is an opportunity to improve the Receipting and Processing of Payments Inline process flow chart to include the Q-logic System as a resource.</p> <p>Responsible Party: Racquel O'Hara Dallas</p> | | |
| Auditor Signature: | | Signature: |

CONFORMITY REPORTS – FILING AND PROCESSING OF RETURNS (ONLINE AND INLINE)

| | | | |
|---|------------------------|------------------------------------|-----------|
| Audit of: Filing and Processing of Returns (Online and Inline) | Auditor: Senatra Lewis | Audit Criteria: TAJ SOP 9.1 #11-12 | Auditees: |
| <p>Audit Evidence:</p> <p>"A sample of nine (9) suspended transactions were reviewed for the period June 1 to August 31 2021 , the review revealed that the corrective action were taken. The original returns with error were seen as well as the corrective returns .The samples reviewed was Trelawny Pharmacy & book store, Webster Harris,Keith Earle ,Michael Anthony Wallace ,Salt Marsh ,Deliverance Tabernacle Friendship,Ernest Gyedu Tandoh andTrelawny Aggregates . "</p> | | | |
| <p>Evaluation:</p> <p>"During the audit of the Filing and Process of return online for the period June to August 2021, it was revealed that 9 suspended (sample) returns had corrected action taken, this is in conformity to TAJ SOP section 9.1 # 12 which states that Senior Taxpayer Accounts Officer /Taxpayer Accounts Officer 1. CORRECTS correctible returns.</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – FILING AND PROCESSING OF RETURNS (ONLINE AND INLINE)

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|--|------------------------|----------------------------------|-----------|
| Audit of: Filing and Processing of Returns (Online and Inline) | Auditor: Senatra Lewis | Audit Criteria: TAJ SOP 9.1 # 13 | Auditees: |
| <p>Audit Evidence:</p> <p>"There were nine (9) taxpayers with suspended returns reviewed for the period filed on RAiS and dates sent to the Taxpayer Accounts for corrections. The following evidences below showed the date the officer received the returns with the taxpayer name and the date created in RAiS :Trelawny Pharmacy & book store -14/6/2021 Webster Harris -9/6/2021 Keith Earle -28/7/2021: Michael Anthony Wallace -28/7/2021: Salt Marsh - 28/7/2021 Deliverance Tabernacle - 20/7/2021: Friendship - 21/6/2021 : Ernest Gyedu Tandoh -22/6/2021 Trelawny Aggregates - 22/6/2021</p> | | | |
| <p>Evaluation:</p> | | | |

"During the audit of the Filing and Processing of return online for the period June to August 2021, it was revealed that 9 suspended returns had notes to confirm when they were received and corrected by the Taxpayer Accounts Officers ,this is in conformity to TAJ SOP Filing and Returns Processing online section 9.1 # 12-13 which states that the Senior Taxpayer Accounts Officer/Taxpayer Accounts Officer corrects correctible suspended returns. 2. SAVES the correction to the System (RAiS) 3. UPDATES the taxpayer's account with information from the Return that was filed. " "

Effectiveness:

CONFORMITY REPORTS – FILING AND PROCESSING OF RETURNS (ONLINE AND INLINE)

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|--|------------------------|-----------------------------------|-----------|
| Audit of: Filing and Processing of Returns (Online and Inline) | Auditor: Senatra Lewis | Audit Criteria: TAJ SOP 9.1 # 8-9 | Auditees: |
| <p>Audit Evidence:</p> <p>"The Manager Taxpayer Accounts and Returns Processing presented her employee task report of the returns that were processed and completed by all officers for the period of audit. Further checks on 9 sampled followed through all stages to completion by the manager herself were verified on RAiS . The Taxpayer Account Adjustment in RAiS confirmed the completed dates by the following taxpayers below: Trelawny Pharmacy & book store -14/6/2021 Webster Harris - 9/6/2021 Keith Earle - 3/8/2021 Michael Anthony Wallace - 3/8/2021 Salt Marsh - 3/8/2021 Deliverance Tabernacle - 28/7/2021 Friendship - 7/7/2021 Ernest Gyedu Tandoh - 2/6/2021 Trelawny Aggregates LTD - 22/6/2021</p> | | | |
| <p>Evaluation:</p> <p>"During the audit of the Filing and Processing of returns for the period June to August 2021 it was revealed that employee task report was produced as evidence that confirms the RAiS suspended returns exists which is a conformity to the TAJ SOP section 9.1 # 9 -10 which states that "" RaiS System 9. PLACES the list as "Suspended Returns" in the Online Work Queue 10. POSTS the updates to the taxpayer's Ledger. This information will be reflected on the taxpayer's account." The following transactions were tracked from entry in Taxpayer accounts to completed: The name of the taxpayers and the date created in RAiS is listed below: Trelawny Pharmacy & book store 14/6/2021 Webster Harris - 9/6/2021 Keith Earle - 3/8/2021 Michael Anthony Wallace - 3/8/2021 Salt Marsh - 3/8/2021 Deliverance Tabernacle -28/7/2021 Friendship - 7/7/2021 Ernest Gyedu Tandoh - 22/6/2021 Trelawny Aggregates LTD - 22/6/2021</p> | | | |
| Effectiveness: | | | |

CONFORMITY REPORTS – FILING AND PROCESSING OF RETURNS (ONLINE AND INLINE)

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|---|------------------------|---|-----------|
| Audit of: Filing and Processing of Returns (Online and Inline) | Auditor: Senatra Lewis | Audit Criteria: ISO 9001-2015:7.1.3 (b) | Auditees: |
| <p>Audit Evidence:</p> <p>"The login access for RAIS was presented by the Manager and five (5) taxpayer accounts officers has login and computers .The number of persons on location corresponds with the user assess list for the functions RAiS access.The five users access login verified are as follows: Manager Tax Accounts & Collections Snr Tax Accounts Office Tax Accounts Officer Tax Accounts Officer Batch Office "</p> | | | |
| <p>Evaluation:</p> <p>"During the audit of the Filing and Processing of returns for the period June to August 2021 it was revealed that all five(5) staff members in the Taxpayer Accounts Unit had RaiS login access as provided which is a conformity to ISO:9001: 2015 7.1.3(b) which states that The organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services. NOTE Infrastructure can include: b) equipment, including hardware and software; " "</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – LICENSING OF MOTOR VEHICLE (NEW & RENEWAL)

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|---|---------------------|--|-----------|
| Audit of: Licensing of motor vehicle (new & renewal) | Auditor: Carol Gray | Audit Criteria: ISO 9001: 2015 7.5.3.2 | Auditees: |
| <p>Audit Evidence:</p> <p>The supporting document retained is a copy of the renewed Motor Vehicle Registration Certificate (MVRC) which are kept in a cabinet in the Taxpayer Accounts Unit. The following fifteen (15) MVRC were selected and check for MVRC #, amount, date, receipt # and taxpayer name, all had a copy of the old MVRC glued to it. June 2021- 6136802, \$21,600.00 rec # 17510488- D. Simpson, 6136803 \$10,800.00 A. Bernard rec #17510492, 6136804 \$12,600.00 #17510496 V. Sterling 268309, 6136804 #17510496 \$12,600.00 D. White, 6136809 #17510505 \$6,300.00 - R.</p> | | | |

Nelson July 2021 6268602 #17788967 \$0 B. Thompson, 6268003 rec # 17788993 \$6,300.00 \$C. Reid, 6268011 # 17788996 \$6,300.00 Kevin Brown, 6268009 # 1778993 \$6,300.00 T. McDermott, August 2021 6268309 #17514548 \$6,300.00 J. Dewar, 6268310 \$12,600.00 #17751455 A. Daley, 6268312 # 17514554 ATL Automobiles \$6,300.00 and 6268316 #17514568 \$6,300.00 Adrian Dennie

Evaluation:

During the audit of the Falmouth licensing motor Vehicle Process, fifteen Motor Vehicle Registration Certificate processed during the period June 2021 to August 2021 were examined, and it was established that copies of the MVRC are kept in a secured location. This was in conformity with ISO 9001-2015 7.5.3.2 which states 'For the control of documented information, the organization shall address the following activity: storage and preservation, including preservation of legibility'.

Effectiveness:

CONFORMITY REPORTS – LICENSING OF MOTOR VEHICLE (NEW & RENEWAL)

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|--|---------------------|------------------------------|-----------|
| Audit of: Licensing of motor vehicle (new & renewal) | Auditor: Carol Gray | Audit Criteria: TAJ SOP 8-10 | Auditees: |
| <p>Audit Evidence:</p> <p>Three Collection Officers (F17, F11 & F18) were observed checking the supporting documents on September 16, 2021 before processing the transactions for the following nine taxpayers : Drivers License receipt # 18248148 for \$7,200 by Everton Johnson-DL, M/V license rec#18248150 B. Brown \$6,300, Drivers License rec# 18245151 T. Williams \$7,200.00, NIS (cheque) Rec#18248152 D. Simpson \$14,735.00, Motor Cycle License Rec # 18248158 -\$1,800.00 J. Martin, Motor Vehicle Transfer fee Rec #18248159 \$5,220.00 - D. Heron, Fitness fee Rec # 18248153 -\$3,240.00 for B. Smith, Motor Vehicle License Rec # 18248149 \$6,300.00 for C. Rose and Fitness Rec # 18248154 - D. West \$3,240.00</p> | | | |
| <p>Evaluation:</p> <p>During the audit of the licensing of Motor Vehicle Process on September 16, 2021, the supporting documents for nine transactions were observed being vetted by the Collection Officers before they were processed. The supporting documents for all the transactions relating to licensing of motor vehicles were submitted and vetted by the Collections Officer before processing the transaction. This was in conformity with SOP 8-10 which states that the Collection Officer receives and vets documents and enters Motor Vehicle Id on the Integrated Cash Remittance System (INCRS) along with relevant documents presented.</p> | | | |
| <p>Effectiveness:</p> | | | |

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CONFORMITY REPORTS – LICENSING OF MOTOR VEHICLE (NEW & RENEWAL)

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|--|---------------------|---------------------------|-----------|
| Audit of: Licensing of motor vehicle (new & renewal) | Auditor: Carol Gray | Audit Criteria: TAJ SOP 6 | Auditees: |
| <p>Audit Evidence:</p> <p>An observation of the QLogic System was conducted on September 10, 2021 between the hours of 11pm and 12pm. Approximately twelve taxpayers were allowed in the Tax Office by the Security Guard who referred them to a TSO who enquired what business they were conducting, their documents were vetted before they were issued a number from the QLogic system. The taxpayers were then advised to sit in the Banking Hall area and listen to hear their number being called. The Qlogic System appeared to be working efficiently as taxpayers were seated while waiting for their number to be called and then directed to either a Collection or Taxpayer Service Officer on the ground floor. Taxpayer dealing with Compliance issues were also given a number and directed to the second floor to conduct their business..</p> | | | |
| <p>Evaluation:</p> <p>During the audit of the Falmouth Tax Office Motor Vehicle licence process, on September 10, 2021 twelve taxpayers were observed being issued with Qlogic number and waiting for their number to be called. This was in agreement with SOP 6 which states Taxpayer service Officer issues QLogic number to taxpayer if applicable</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – LICENSING OF MOTOR VEHICLE (NEW & RENEWAL)

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|--|---------------------|----------------------------|-----------|
| Audit of: Licensing of motor vehicle (new & renewal) | Auditor: Carol Gray | Audit Criteria: TAJ SOP 17 | Auditees: |
| <p>Audit Evidence:</p> <p>The following ten receipts generated on September 16, 2021 were observed being used by the Collection Officers: receipt # 18248148 for \$7,200 by Everton Johnson-DL, rec#18248150 B. Brown \$6,300, rec# 18245151 T. Williams \$7,200.00, Rec#18248152 D. Simpson \$14,735.00, Rec # 18248158 -\$1,800.00 J. Martin, Rec #18248159 \$5,22.00 - D. Heron, Rec # 18248153 -\$5,400.00 for B. Smith, Rec # 18248149 \$6,300.00 for C. Rose, Rec # 18248154 - D. West \$3,240.00 and rec#</p> | | | |

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| 18248156 for A. Cooke \$16,597.00 |
| <p>Evaluation:</p> <p>During the audit of the licensing of motor vehicle process on September 16, 2021, ten receipts were observed being processed and issued to taxpayer. This was in conformity with SOP 17 which states that the Taxpayer 'receives registration plates and certificate, license disc, receipt (stamped and signed) along with other documents.</p> |
| <p>Effectiveness:</p> |

CONFORMITY REPORTS – LICENSING OF MOTOR VEHICLE (NEW & RENEWAL)

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|--|---------------------|--|-----------|
| Audit of: Licensing of motor vehicle (new & renewal) | Auditor: Carol Gray | Audit Criteria: ISO 9001 2015: 7.1.5.1 | Auditees: |
| <p>Audit Evidence:</p> <p>During a walkthrough of the collection area on September 16, 2021, it was observed that all three Collection Officers had a printer in his/her station. No misprints was observed at that time. An additional printer was observed outside of the Cashier Cage in the back office. It was not being used at the time of the audit inspection, the printers examined were #92934716, 92935188, 92934797 & 93033299</p> | | | |
| <p>Evaluation:</p> <p>During the audit of the motor vehicle license process, an observation was carried out in the Collections Officers station on September 16, 2021. Three Printers were seen been used in the Cashier Cage, the other was in the Backoffice but was not utilized at the time of the audit, all were examined were functional. This was in Conformity with ISO 9001-2015 7.1.5.1 which states ' the organization shall determine and provide the resource needed to to ensure a valid and reliable results when monitoring or measuring is used to verify the conformity of products and services to requirements. The organization shall ensure that the resources provided are maintained to ensure their continued fitness for their purpose.</p> | | | |
| <p>Effectiveness:</p> | | | |

CONFORMITY REPORTS – LICENSING OF MOTOR VEHICLE (NEW & RENEWAL)

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|--------------------------------------|---------------------|---|-----------|
| Audit of: Licensing of motor vehicle | Auditor: Carol Gray | Audit Criteria: ISO 9001-2015:7.1.3 (b) | Auditees: |
|--------------------------------------|---------------------|---|-----------|

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| (new & renewal) | | | |
| <p>Audit Evidence:</p> <p>A walk-through of the Collection area was conducted on September 18, 2021 and three Cash Registers seen were all examined and tested to see if they could be closed and the keys were working. Cash Register for Collection Officer F17, was functional, F18 was working however Cash Register for F11 was not working and was seen on the ground in the Collection Cage, the officer was utilizing a Cash Pan to keep the revenue.</p> | | | |
| <p>Evaluation:</p> <p>During the audit of the licensing of the Motor Vehicle License process at Falmouth Tax Office during the period June 2021 to August 2021, three cash registers were tested , two were working and one was not however the revenue was being collected via a Cash Pan. This was in conformity to ISO 9001 2015: 7.1.3 b ' the organization shall determine and provide the resource needed to to ensure a valid and reliable results when monitoring or measuring is used to verify the conformity of products and services to requirements. The organization shall ensure that the resources provided are maintained to ensure their continued fitness for their purpose.</p> | | | |
| <p>Effectiveness:</p> | | | |