

Spanish Town Tax Office

ISO 9001:2015 Quality Management System Audit

Internal Audit Report

CONFORMITY REPORTS – CONTEXT OF THE ORGANISATION

Audit of: Context of the Organisation	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 clause 4.2	Auditees: Fitzroy Wedderburn
<p>Audit Evidence:</p> <p>The Stakeholders Analysis Matrix was created February 18, 2021. The matrix showed ten (10) categories of stakeholders and their needs, wants and expectations.</p>			
<p>Evaluation:</p> <p>During the review of whether the Spanish Town 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 was 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 of these interested parties.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – CONTEXT OF THE ORGANISATION

Audit of: Context of the Organisation	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 clause 4.3	Auditees: Fitzroy Wedderburn
<p>Audit Evidence:</p> <p>The scope was determined by looking at the functional areas of the tax office and selecting those core processes for each functional areas so the scope would touch on the entire operation of the tax office. The Spanish Town Tax Office has identified its external and internal issues. The sections of the ISO not used by Spanish Town Tax Office are 7.1.5.2, 8.2.3.1 (a,e). The scope is documented in the quality policy document and maintained as documented evidence. The scope covers 13 processes and states what products and services are covered by the QMS. Changes to the scope would be carried out by continued analysis to see if they are meeting the needs and capitalizing on strength and opportunity, and addressing some of the weaknesses noted in the SWOT analysis. Also, looking at the totality and maturity of the processes at the location to the extent they can conform to the ISO Standard. The changes in the legislation would be included in the PESTEL analysis to see the extent of those external factors affecting the operations internally.</p>			
<p>Evaluation:</p> <p>During the review of the scope of the QMS, it was determined that the Spanish</p>			

Town Tax Office was 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

Audit of: Context of the Organisation	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 clause 4.4.1(b)	Auditees: Fitzroy Wedderburn
<p>Audit Evidence:</p> <p>The office has determined its sequence and interaction of the processes which were represented in the Macro process flow chart and the sequence and interaction of key QMS processes document. This document was created by the Organization Development Unit (OD) in consultation with the Policy and Transformation Unit. It was approved by the Commissioner General (CG) and maintained by the OD unit.</p>			
<p>Evaluation:</p> <p>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.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – CONTEXT OF THE ORGANISATION

Audit of: Context of the Organisation	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 clause 4.4.1 (c & d)	Auditees: Fitzroy Wedderburn
<p>Audit Evidence:</p> <p>The criteria, methods and measurement needed to operate the processes were in place. This came from the Divisional Plan, work plan to the ISO Quality Objective Reports. The Quality Objective report was the monitoring tool which were prepared monthly and copies of these were received for April 2021 to July 2021. These reports provide information that management can use to determine areas for improvement. The resources needed for the QMS was outlined in the Process Flow Charts in the SOPs. The resources were made available through purchases by the Procurement Unit. Responsibilities for the processes were recorded in the SOP's which were all</p>			

approved for the processes under review.

Evaluation:

The review of the Spanish Town Tax Office Quality Management System showed that, 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. This was in conformity with ISO 9001:2015 clause 4.4.1 (c, d and e).

Effectiveness:

CONFORMITY REPORTS – CONTEXT OF THE ORGANISATION

Audit of: Context of the Organisation	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 clause 4.4.2 (a & b)	Auditees: Fitzroy Wedderburn
Audit Evidence:			
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 were prepared by OD Unit in collaboration with the process owners. Evidence of the preparation of the SOP's and the approvals are recorded on the SOP's as well as revisions made to the SOP's. Checks on whether the processes were carried out as planned were evident in the verification report and supervisory checks are embedded in the SOP's.			
Evaluation:			
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. This is in conformance to ISO 9001:2015 clause 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:			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00001

Non-Conformity Report #: 1	Auditor (s): Natasha Whyte	Date: August 31, 2021
Audit of : Context of the	Audit Criteria: ISO	

Organisation	9001:2015 clause 4.1	
<p>Statement of Nonconformity:</p> <p>During the review of the monitoring of the risk registers for the period May 2021 - July 2021, it was revealed that the functional areas (Compliance, Audit & Assessment, Taxpayer Service, Taxpayer Accounts & Collections) prepared risk registers for the monthly monitoring of the risks. However, there was no evidence that the risks for NMVR Unit were monitored for June 2021 - July 2021, as no risk registers were presented for this period. This was not in conformity to ISO 9001:2015 clause 4.1 which states that the organization shall monitor and review information about the internal and external issues.</p>		
Responsible Party: Christine Webb		
Auditor Signature:		Signature:

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Natasha Whyte	Date: August 31, 2021
Audit of : Context of the Organisation	Audit Criteria: ISO 9001:2015 clause 4.1	
<p>Statement of Opportunity:</p> <p>There is an opportunity for improvement of the Risk Register by correcting the name of the location in the Overview section of the register and the financial year in the sub-unit registers (Taxpayer Accounts & Collections, Taxpayer service & Education).</p>		
Responsible Party: Christine Webb		
Auditor Signature:		Signature: