

Spanish Town Tax Office

ISO 9001:2015 Quality Management System Audit

Internal Audit Report

CONFORMITY REPORTS – PROCUREMENT

Audit of: Procurement	Auditor: Everton Bonner	Audit Criteria: SOP Procurement 1	Auditees: Stacy Ivey
<p>Audit Evidence:</p> <p>An examination of data base of TAJ requisitions processed for the period April 1, 2021 - July 31, 2021 revealed that fifteen (15) requisition memorandum dated January 29, 2021, February 26, 2021, February 26, 2021, April 8, 2021, April 19, 2021, April 27, 2021, April 27, 2021, April 29, 2021, May 12, 2021, May 18, 2021, May 25, 2021, June 4, 2021, June 4, 2021, June 11, 2021 and June 24, 2021 and one (1) requisition email (invitation to tender) were submitted for the Spanish Town Tax office.</p>			
<p>Evaluation:</p> <p>During the review of the Procurement process for the period April 1, 2021 - July 31, 2021, fifteen (15) requisition memorandum along with a requisition email for the Spanish Town Tax Office were submitted to the procurement unit via the Chief Administration, Property and Security Officer. The requisition email (invitation to tender for the procurement of minor works for the waterproofing of the Spanish Town Tax Office and Caretaker's Cottage) was submitted via the CAPSO. This is in conformity with SOP Procurement Step 1 which states that... requisition must be submitted to the Chief, Administration, Property and Security Officer.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PROCUREMENT

Audit of: Procurement	Auditor: Everton Bonner	Audit Criteria: ISO 9001:2015 clause 8.4.3	Auditees: Stacy Ivey
<p>Audit Evidence:</p> <p>An examination of contract tender documentation for waterproofing at the Spanish Town Tax Office and Caretaker's Cottage revealed bidding document, TAJ-2020/2021-Q3-011 which details requirements, specifications and other details of goods/services to be provided by prospective bidders/suppliers. This document was reportedly uploaded to the GOJ's Procurement Portal, November 11, 2020. For the procurement of goods and services not requiring a contract, sixteen (16) such procurements were evidenced by requisition memos listing goods/service to be provided along with quotation/Performa invoice/estimates from suppliers which reflected the requested goods/service to be provided.</p>			
<p>Evaluation:</p>			

During the review of the Procurement process for the period April 1, 2021 - July 31, 2021, a file was presented regarding a contract for the procurement of minor works for the waterproofing of the Spanish Town Tax Office and Caretaker's Cottage. This file contains bidding document, TAJ-2020/2021-Q3-011 which details the nature of goods/service to be provided under the contract. For the procurement of goods and services not requiring a contract, requisition memos listing goods/service to be provided along with quotation/Performa invoice/estimates from suppliers which reflected the requested goods/service to be provided were seen. Both are in conformity with ISO 8.4.3 which states... The organization shall ensure the adequacy of requirements prior to their communication to the external provider...

Effectiveness:

CONFORMITY REPORTS – PROCUREMENT

Audit of: Procurement	Auditor: Everton Bonner	Audit Criteria: ISO 9001:2015 8.4.1	Auditees: Stacy Ivey
<p>Audit Evidence:</p> <p>An examination of contract tender documentation for waterproofing at the Spanish Town Tax Office and Caretaker's Cottage showed an Evaluation Report which recommended Leopold Enterprise over four other bidders for the contract for the provision of the required service. The Evaluation Report was signed by Property Managers Mr. Andrew Shaw and Mr. Andrew Townsend and Officer Manager Mrs. Judith Malcolm-Reid.</p>			
<p>Evaluation:</p> <p>During the review of the Procurement process for the period April 1, 2021 - July 31, 2021, a file was presented regarding a contract for the procurement of minor works for the waterproofing of the Spanish Town Tax Office and Caretaker's Cottage. This file contains an Evaluation Report which made recommendations as to which contractor should be awarded the contract to provide said service. This is in conformity with ISO 8.4.1 which states... The organization shall ensure that externally provided processes, products and services conform to requirements... shall determine the controls to be applied to externally provided processes, products and services</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PROCUREMENT

Audit of:	Auditor: Everton	Audit Criteria: ISO	Auditees: Stacy
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Procurement	Bonner	9001:2015 clause 8.4.3	Ivey
<p>Audit Evidence:</p> <p>An examination of data base of TAJ requisitions processed for the period April 1, 2021 - July 31, 2021 revealed that Sixteen (16) request for Purchase of Goods and Services (RPGS) numbers 21-22/0030, 21-22/0038, 21-22/0069, 21-22/0079, 21-22/0091, 21-22/0096, 21-22/0108, 21-22/0143, 21-22/0169, 21-22/0186, 21-22/0188, 21-22/0215, 21-22/0244, 21-22/0253, 21-22/0291 and 21-22/0323 were prepared and signed off. Purchase orders were seen for fifteen requisitions. No purchase order was seen for 21-22/0244 for the repair of Tally Printers which was classified as an emergency and not requiring a purchase order. Contract Agreement for the waterproofing of the tax office dated January 19, 2021 was signed by Commissioner General Ainsley Powell and Leopold Enterprise representative Harold Hall and witnessed by Roberta Francis and Donna Hall</p>			
<p>Evaluation:</p> <p>During the review of the Procurement process for the period April 1, 2021 - July 31, 2021, sixteen (16) request for Purchase of Goods and Services (RPGS) were seen approving the purchase. Purchase Orders were seen for fifteen (15), the remainder was classified as an emergency not requiring a purchase order. A Contract agreement was in place approving the waterproofing of the Spanish Town Tax Office and Caretakers cottage. This is in conformity with ISO 8.4.3 (b, 1) which states that... The organization shall ensure the adequacy of requirements prior to their communication to the external provider... the approval of: 1) products and services</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PROCUREMENT

Audit of: Procurement	Auditor: Everton Bonner	Audit Criteria: ISO 9001:2015 clause 8.4.2 b	Auditees: Stacy Ivey
<p>Audit Evidence:</p> <p>The contract Agreement between Tax Administration Jamaica and Leopold Enterprise Specialist Limited for the waterproofing of the Spanish Town Tax Office and Caretaker's Cottage dated January 19, 2021 was seen signed by Commissioner General Ainsley Powell and Leopold Enterprise representative Harold Hall and witnessed by Roberta Francis and Donna Hall</p>			
<p>Evaluation:</p> <p>During the review of the Procurement process for the period April 1, 2021 - July 31, 2021, a file was presented regarding the procurement of minor works for the</p>			

waterproofing of the Spanish Town Tax Office and Caretaker's cottage. This file contains signed contract for said service. This is in conformity with ISO 8.4.2 b which states... The organization shall ensure that externally provided processes, products and services do not adversely affect the organization's ability to consistently deliver conforming products and services to its customers... The organization shall.. b) define both the controls that it intends to apply to an external provider and those it intends to apply to the resulting output;

Effectiveness:

CONFORMITY REPORTS – PROCUREMENT

Audit of: Procurement	Auditor: Everton Bonner	Audit Criteria: ISO 9001:2015 clause 8.4.2 (d)	Auditees: Stacy Ivey
<p>Audit Evidence:</p> <p>A sample of ten (10) of the selected sixteen procurements for the Spanish Town Tax Office showed six (6) invoices stamped and signed 'Goods/Service satisfactory' along with corresponding payment memo, four had not been paid as yet as no invoice or payment memo were received. Those not paid were Copiers & Consumables Ltd 21-22/0169, Century Business Machines 21-22/0108, EL-Mech Services 21-22/0253 and CAC 2000 Ltd 21-22/0215. For contracted goods/services, payment memo along with final invoice certified 'Service satisfactorily completed' was seen in waterproofing contract file presented.</p>			
<p>Evaluation:</p> <p>During the review of the procurement process for the period April 1, 2021 - July 31, 2021, a sample of ten (10) procurements for the Spanish Town Tax was selected to verify that goods/services were satisfactorily provided by suppliers. Six (6) invoices which were stamped and signed 'Goods/Service satisfactory' accompanied by a memorandum recommending payment were seen. Four (4) had not been paid as yet as no invoices or payment memo were received. This is in conformity with ISO 8.4.2 (d) which states... The organization shall... determine the verification, or other activities, necessary to ensure that the externally provided processes, products and services meet requirements.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PROCUREMENT

Audit of: Procurement	Auditor: Everton Bonner	Audit Criteria: ISO 9001:2015 clause	Auditees: Stacy Ivey
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Audit Evidence:

Examination of documentation for the procurement of minor works for the waterproofing of the Spanish Town Tax Office and Caretaker's Cottage showed five (5) selected bidders submitting TCC Nos. 20026238, 20025509, 20026385, 20015102 & 20025434 and NCC Nos. CP-359/11-21/6-3, DI-190/04-21/13-3, EL-261/04-21/20-2, Do-1923/01-22/6-2. Bidder Alfrasure submitted a letter from the NCC along with a copy of a NCC payment receipt.

Evaluation:

During the review of the procurement process for the period April 1, 2021 - July 31, 2021 for procurement of minor works for the waterproofing of the Spanish Town Tax Office and Caretaker's cottage, all bidders submitted required qualifications (TCC, NCC certificates) for bidding on the contract. This was in conformity with Procurement Handbook Volume 2 1.3.1 & 1.3.3 which states... Contractors and named sub-contractors participating in Public Sector procurement opportunities shall provide a valid NCC Registration Letter at the time of bid submission... Contractors and named sub-contractors participating in Public Sector procurement opportunities shall provide proof of being tax-compliant by presenting a valid Tax Compliance Certificate. It also conforms with ISO 8.4.3c which states... The organization shall ensure the adequacy of requirements prior to their communication to the external provider... c) competence, including any required qualification of persons;

Effectiveness: