

May Pen Tax Office

ISO 9001:2015 Quality Management System Audit

Internal Audit Report

CONFORMITY REPORTS – CONDUCTING AUDITS (FIELD AND DESK)

Audit of: Conducting Audits (Field and Desk)	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 clause 8.5.1 c	Auditees: Karaon Manning Burke
<p>Audit Evidence:</p> <p>The Manager, Audit and Assessment explained that when the pre-contact analysis document is reviewed by the manager or senior officer: adjustments are made by reviewer and their name and date(s) of review are affixed in RED. The Manager, Audit and Assessment also stated that she maintains monthly closed cases reports, which showed a total of ten (10) closed cases for the audit period selected April to June 2021. A sample of three (3) cases; one (1) from each month was selected for the verification of pre-contact analysis review by manager on RAIS, which showed that all three (3) documents were reviewed as follows: Guy Holness (IIT)- reviewed by K. Burke 3.12.2020 ; Middlesex Auto Sales Ltd-(GCT)- reviewed by K. Burke 3.12.20 and Millsha Wrecking Service- reviewed by K. Burke 11.6.2021.</p>			
<p>Evaluation:</p> <p>During the review of the Audit and Assessment process, it was ascertained from RAIS checks that the pre-contact analysis documents showed the manager name and date of review for all three (3) closed cases selected for review, which comply with clause 9.3.31 of the Conducting Audits and Assessments (Field and Desk) SOP, which states that the Manager, Audit and Assessment affixes name and date to the Analysis indicating review and approval, if no adjustments are required. This evidence also fulfills ISO 9001: 2015 Clause 8.5.1.c- which states 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;</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – CONDUCTING AUDITS (FIELD AND DESK)

Audit of: Conducting Audits (Field and Desk)	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 clause 7.5.3.2 a,b	Auditees: Karaon Manning Burke
<p>Audit Evidence:</p> <p>The Manager, Audit and Assessment stated that all documents are to be uploaded to RAiS and that physical files are also kept with documents. Verification of</p>			

documents uploaded to RAIS such as the closing conference and audit report was completed by selecting three (3) closed cases from the April to June 2021 monthly closed cases reports with a total of ten (10) closed cases. The cases are as follows: Guy Holness (IIT); Middlesex Auto Sales Ltd-(GCT and Millsha Wrecking Service-(GCT). Checks revealed that for all three (3) cases, the documents were uploaded.

Evaluation:

During the review of the Audit and Assessment process, it was ascertained that all required documents were uploaded to RAIS for all three (3) closed cases selected, which complied with the Conducting Audits and Assessments (Field and Desk) SOP clause: 9.12.14- scans and uploads the Closing Conference Memo to RAiS and clause 9.15.12-uploads the audit reports to RAiS. The evidence fulfills ISO 9001: 2015 clause 7.5.3.2.a & b- which states that for the control of documented information, the organization shall address the following -a) distribution, access, retrieval and use; b) storage and preservation, including preservation of legibility.

Effectiveness:

CONFORMITY REPORTS – CONDUCTING AUDITS (FIELD AND DESK)

Audit of: Conducting Audits (Field and Desk)	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 clause 7.5.3.1(a) (b)	Auditees: Karaon Manning Burke
<p>Audit Evidence:</p> <p>It was ascertained from the Manager, Audit and Assessment that when the audits are closed, RAiS automatically generates a No Change Notice or Notice of Assessment, then the Manager, Audit and Assessment prints that "Notice" for delivery to the taxpayer. From the April to June 2021 monthly closed cases reports, the sample of three (3) closed cases selected, for RAiS checks to verify that Notice of Assessments of No Change Notice was printed for each case; all of which showed that Notice of Assessments were generated and printed. The sample included ; Guy Holness (IIT); Middlesex Auto Sales Ltd- (GCT and Millsha Wrecking Service-(GCT);</p>			
<p>Evaluation:</p> <p>During the review of the Audit and Assessment process, it was ascertained that all three (3) cases from the sample selected for verification of generated and printed No Change Notice or Notice of Assessment in RAiS; were generated and printed on RAIS, which complied with the Conducting Audits and Assessments (Field and Desk) SOP clause 9.14.4 which states that Manager, Audit and Assessment prints the "No Change Notice" or Notice of Assessment. This evidence also fulfills ISO 9001: 2015 clause 7.5.3.1- which states that documented information required by the quality management system and by this International Standard shall be controlled to ensure</p>			

a) it is available and suitable for use, where and when it is needed and b) it is adequately protected.

Effectiveness:

CONFORMITY REPORTS – CONDUCTING AUDITS (FIELD AND DESK)

Audit of: Conducting Audits (Field and Desk)	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001: 2015 clause 8.5.2	Auditees: Karaon Manning Burke
Audit Evidence: It was ascertained from the Manager, Audit and Assessment that the delivery slip or copy of signed Notice of Assessment is uploaded to RAiS as proof of delivery. From the sample of three (3) closed cases selected, Guy Holness (IIT); Middlesex Auto Sales Ltd-(GCT and Millsha Wrecking Service-(GCT); RAiS was checked, and it was verified that signed delivery slips are uploaded for all three (3) cases.			
Evaluation: During the review of the Audit and Assessment process, it was ascertained from RAIS checks, that all three (3) cases from the sample; showed that delivery slips were uploaded to RAIS which complied with the Conducting Audits and Assessments (Field and Desk) SOP clause 9.14.11 which state that the Tax Auditor uploads signed delivery slip and/or signed memo from the Registry and a copy of the Notice of Assessment" to RAiS, if signed by the taxpayer. This evidence fulfills ISO 9001: 2015 clause 8.5.2 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.			
Effectiveness:			

CONFORMITY REPORTS – CONDUCTING AUDITS (FIELD AND DESK)

Audit of: Conducting Audits (Field and Desk)	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001: 2015 clause 8.5.1 c	Auditees: Karaon Manning Burke
Audit Evidence: It was ascertained from the Manager, Audit and Assessment that a quarterly workload review is done with herself and each auditor, and the information is documented and kept in a physical file for reference. The Manager also stated that the work in progress report is used to make decisions concerning the workload review. Both workload review and work in progress reports for June 2021 were			

requested and examined which confirm workload review was conducted.
<p>Evaluation:</p> <p>During the review of the Audit and Assessment process, it was ascertained that the Manager, Audit and Assessment, conducts quarterly workload review with each member of her team, which fulfills 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;</p>
<p>Effectiveness:</p>

CONFORMITY REPORTS – CONDUCTING AUDITS (FIELD AND DESK)

Audit of: Conducting Audits (Field and Desk)	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 clause 7.1.2	Auditees: Karaon Manning Burke
<p>Audit Evidence:</p> <p>The Manager, Audit and Assessment stated that there is a total of seven (7) auditors, excluding herself. Alecia Brown-Nicholson- Auditor; Garane Bennett-Auditor; Henrietta Campbell- Auditor; Kerriel Francis-Johnson- Senior Auditor; Pauline Scarlett- Auditor; Tanya Ricketts- Auditor and Alvia Thompson- Auditor (vacation leave). The May Pen RAiS listing was checked and showed that all persons except the auditor on vacation leave were active RAiS users.</p>			
<p>Evaluation:</p> <p>During the audit of the Audit and Assessment process, it was ascertained from that section had a team of (7) auditors who had access to RAiS .This evidence conforms with ISO 9001:2015 clause 7.1.2- The organization shall determine and provide the persons necessary for the effective implementation of its quality management system and for the operation and control of its processes..</p>			
<p>Effectiveness:</p>			

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Deandra Harvey Leachman	Date: July 30, 2021
Audit of : Conducting	Audit Criteria: N/A	

Audits (Field and Desk)		
<p>Statement of Opportunity:</p> <p>During the review of the Audit and Assessment process, it was established that there is an opportunity for improvement of the process flow input by omitting the part which states that," AGM assigns cases through RAIS.." as this is not the process and not included in the SOP. Also step 2 of the SOP could be improved by including the method used by the AGM to forward the programme document to the Managers.</p>		
Responsible Party: Denise Brooks Allen		
Auditor Signature:		Signature: