

# Spanish Town Tax Office

## ISO 9001:2015 Quality Management System Audit

### Internal Audit Report

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

Audit of: Registration of Motor Vehicle (New and Transfer)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 7.5.3.2 a	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>Twenty MVOI applications were reviewed for the period April 2021 to July 2021 and all had the relevant supporting documents. Application forms were inspected for the following taxpayers A. Morris</p>			
<p>Evaluation:</p> <p>During the audit of the Motor Vehicle Registration (Renewal) twenty MVOI forms were examined and all had requisite supporting documents. 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'.</p>			
<p>Effectiveness:</p>			

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

Audit of: Registration of Motor Vehicle (New and Transfer)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 Clause 7.5.3.2 a	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>Copies of Motor Vehicle Registration Certification (MVRC) were seen in a locked motor vehicle room accessible to Taxpayer Accounts Staff and Supervisors. Samples from the period April to July 2021 were examined' they were filed in numerical order and were wrapped in an elastic band. Four batches A6350110-6350179; A6349657-6349701; A6350362-6350310; A6349814-6349855 &amp; A6349735-6349789. The following details were verified on each(Five are highlighted below) Receipt # 17344968 dated May 14, 2021 for \$12,600.00, Rec # 17344987 dated May 14, 2021 \$12,600.00, Rec # 17344986 dated May 14, 2021 \$6300.00, Rec # 17344965 dated May 14, 2021 \$9,240.00 and Rec.# 17344965 dated May 14, 2021 \$9,240.00</p>			
<p>Evaluation:</p> <p>During the audit of the Motor Vehicle Registration (Renewal) four batches of Motor</p>			

Vehicle Registration Certificate (MVRC) processed during the period April 2021 to August 2021 were selected and examined. All had the transaction date, amount paid, receipt number, taxpayer name for which each MVRC was related to This was in conformity with SOP 12 which states Collection Officer files and stores copy of MVRC and 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 – REGISTRATION OF MOTOR VEHICLE (NEW AND TRANSFER)

Audit of: Registration of Motor Vehicle (New and Transfer)	Auditor: Carol Gray	Audit Criteria: SOP 1-7	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>Observation was conducted on August 10, 2021 on ten (10) taxpayers who stated they were doing renewal of registration when questioned by the Auditor as to what business they were conducting in the Tax Office. The taxpayers were observed joining the line to the Collection Officer, submitting motor vehicle documents. Receiving motor vehicle stickers along with receipts. At no time did the Taxpayers visit a Taxpayer Service Officer prior to going to the Collection Officer.</p>			
<p>Evaluation:</p> <p>There is an opportunity for improvement of the SOP for Motor Vehicle Renewal to include in the step 1 that if QLogic not at location go to step #7.</p>			
<p>Effectiveness:</p>			

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

Audit of: Registration of Motor Vehicle (New and Transfer)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 Clause 7.5.3.2 a	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>The Plates Report for May 14 &amp; July 28, 2021 was requested and received. It showed that 25 plates were sold on May 14 and 37 on July 28, 2021</p>			

<p>Evaluation:</p> <p>During the audit of the Motor Vehicle Registration (Renewal) plate report for May 14 &amp; July 28, 2021 were seen and examined, no discrepancy was identified. 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'.</p>
<p>Effectiveness:</p>

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

<p>Audit of: Registration of Motor Vehicle (New and Transfer)</p>	<p>Auditor: Carol Gray</p>	<p>Audit Criteria: N/A</p>	<p>Auditees: Tanya Carson</p>
<p>Audit Evidence:</p> <p>Five Collection Officers along with a Manager were interviewed and they all stated they did not use the FAA Act in there daily job function and was not aware of its content. They knew about the SOP governing the area</p>			
<p>Evaluation:</p> <p>During the review of the Motor Vehicle Registration (Renewal) process, an observation was made that the Collection Officers were unaware of the FAA act and its content. A sensitization session can be conducted with these Officer to update them on the FAA Act and how/why it is integral to the Controls in place</p>			
<p>Effectiveness:</p>			

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

<p>Audit of: Registration of Motor Vehicle (New and Transfer)</p>	<p>Auditor: Carol Gray</p>	<p>Audit Criteria: ISO 9001:2015 Clause 7.3 (a-d)</p>	<p>Auditees: Tanya Carson</p>
<p>Audit Evidence:</p> <p>Six Taxpayer Service Office and four Collection officers were interviewed and all ten stated they were aware of the SOP, all ten officers stated they had a copy of the old SOP, however five they did not have a copy of the updated one,. five officers reported</p>			

to not being aware of the new SOP and having a copy. They all stated that they had done on the job training in the processes

Evaluation:

During the audit of the Spanish Town Tax Office, Motor Vehicle Registration (Renewal) walkthrough and interview was conducted with ten (10) staff members, who all reported that they were aware of the Units Standard Operating Process(SOP) but did not have a copy as on the job training was done 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 OF MOTOR VEHICLE (NEW AND TRANSFER)

Audit of: Registration of Motor Vehicle (New and Transfer)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 Clause 7.1.5.1 (a)	Auditees: Tanya Carson
Audit Evidence:  A walk-through of the Collection area was conducted and nine Cash Registers were seen, all examined and tested to see if they could be closed and the keys were working. All were functional			
Evaluation:  During the audit of the Motor Vehicle Registration(Renewal) nine cash registered were examined and all 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.			
Effectiveness:			