

St. Andrew RSC

Scheduled QMS Audit

Internal Audit Report

CONFORMITY REPORTS – GCT REGISTRATION

Audit of: GCT Registration	Auditor: Makeda Foster	Audit Criteria: ISO 9001:2015 Clause 7.5.1 (b)	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>A total of 20 applications were reviewed during the period August 2021 to November 15, 2021. Ten (10) applications were physically submitted, while ten (10) were done online. To process GCT Registration for a company the following documents are required: • Completed application • Certificate of Incorporation • Business Registration • Copies of Director's ID • Pages of Article of Incorporation to view Director's Information The required information for processing Individuals are: • Completed application • Copy of ID • Registration of Companies Of Jamaica (COJ) Certificate The Following GCT Registration applications for the period August 2021 – November 15, 2021 were selected and examined: • Iterum Jamaica Ltd • Jianping Ye T/AS New Chang Long Wholesale • Nextwin 819 Services Limited • Smart Technologies Jamaica Limited • 318 TRADING • Gohholistic Estate Limited • Virtuoso Architect Limited • Zone Marketing Limited • Jezz Auto Repairs Shop • Bohio Villas Ltd • Boxer Performance Auto Limited • Caribeng Corporation Ltd. • PR Etcetera Ltd. • It's Pixel Perfect Limited • Motorsquare Company Limited • Johnson's Haulage Limited • ICONSULT • Avlm International Limited • Michele Elizabeth Subaran • Melissa Elizabeth Wong When the inline procedure is finished, the applications are stored in a folder on an officer's desk. The file is labeled GCT Registration, and the relevant start date is included. After the folder has accumulated a sufficient number of applications, it is judged closed by putting the closure date on the folder. This folder is then relocated to the Title Room. All applications from the sample reviewed were uploaded to the system.</p>			
<p>Evaluation:</p> <p>During the review of the GCT Registration process for the period August 2021 to November 2021, it was determined that there was conformity to ISO 9001:2015 clause 7.5.1 (b) which states in part that "the organization's quality management system shall include documented information determined by the organization as being necessary for the effectiveness of the quality management system." Based on the samples examined the physical applications were uploaded to the system and copies of the physical applications are retained in a file folder.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – GCT REGISTRATION

Audit of: GCT	Auditor: Makeda	Audit Criteria: ISO	Auditees: Juliet
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Registration	Foster	9001:2015 Clause 4.4.1 (e)	Burgher
<p>Audit Evidence:</p> <p>The following officers are authorized to approve GCT registration: Juliette Burgher Sherene Newby Andre Walker Andrea Malcolm From the sample selected of 20 applications, only the officers above were seen as approving applications.</p>			
<p>Evaluation:</p> <p>During the review of the GCT Registration process for the period August 2021 to November 2021, it was determined that there was conformity to ISO 9001:2015 clause 4.4.1 (e) which states in part that the "The organization shall...assign the responsibilities and authorities for these processes." From the samples examined only authorised Officers were seen approving GCT Registration applications.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – GCT REGISTRATION

Audit of: GCT Registration	Auditor: Makeda Foster	Audit Criteria: ISO 9001;2015 clause 8.2.3.1 (c)	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>A sample was selected and checks made against data sheet, memo and GCT Certificates to determine the correctness of the information on the Certificates no deviances were found.</p>			
<p>Evaluation:</p> <p>During the review of the GCT Registration process for the period August 2021 to November 2021, it was determined that there was conformity to ISO 9001:2015 Clause 8.2.3.1 (c) which states that "The organization shall ensure ... requirements specified by the organization ... " as from the sample reviewed the certificates were printed with the correct information.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – GCT REGISTRATION

Audit of: GCT Registration	Auditor: Makeda Foster	Audit Criteria: GCT Registration SOP # 21	Auditees: Juliet Burgher
<p>Audit Evidence:</p>			

Blank Temporary Certificates are kept in the storeroom in a folder. . The seal, on the other hand, is stored in a vault in the storeroom. Access to the storeroom and vault have were secured as only authorized personnel have access to this area.

Evaluation:

During the review of the GCT Application process for the period August 2021 to November 2021, it was determined that there was conformity to GCT Registration SOP #21 which states in part that "Retrieves blank GCT Temporary Certificates from secured area." as the temporary certificates were stored in a secured area.

Effectiveness:

CONFORMITY REPORTS – GCT REGISTRATION

Audit of: GCT Registration	Auditor: Makeda Foster	Audit Criteria: ISO 9001:2015 Clause 8.1.(B) (1)	Auditees: Juliet Burgher
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Audit Evidence:

An examination of both online and physical applications reviewed for the period August 2021 - November 15, 2021 revealed that taxpayers registered met the \$10M threshold and, as a result, would have fulfilled the criterion to be registered for GCT.

Evaluation:

During the review of the GCT Registration process for the period August 2021 to November 2021, it was determined that there was conformity to ISO 9001:2015 clause 8.1 (b) which states in part that the "the organization shall ... establishing criteria for; the processes.....". The applications met the required requirement for registration they were all above the threshold required for registration.

Effectiveness:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00001

Non-Conformity Report #: 1	Auditor (s): Makeda Foster	Date: November 30, 2021
Audit of : GCT Registration	Audit Criteria: GCT Registration Process SOP #26	

Statement of Nonconformity:

During the review of the GCT Registration process it was determined that there was non-conformity to SOP#26 which records "The TSO Should record the expiration date of the temporary GCT Certificate and also scan and upload it to RAiS." as the temporary certificates are not uploaded to RAIS as per the case of Goholistic Estate Limited.

Responsible Party: Denise McLean-Powell

Auditor Signature:

Signature:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00002

Non-Conformity Report #: 2	Auditor (s): Makeda Foster	Date: November 30, 2021
Audit of : GCT Registration	Audit Criteria: GCT REGISTRATION SOP # 13 & 14	

Statement of Nonconformity:

During the review of the GCT Registration process for the period August 2021 to November 2021, it was determined that there was non conformity to SOP 13 and 14 which states that "Advises taxpayer of additional information/document(s) needed. Places application in a file for future processing."; as the applications where additional information is required was not retained by Taxpayer Service, but returned to the taxpayer.

Responsible Party: Denise McLean-Powell

Auditor Signature:

Signature:

OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

Opportunity Report #: 1	Auditor (s): Makeda Foster	Date: November 30, 2021
Audit of : GCT Registration	Audit Criteria: N/A	

Statement of Opportunity:

There is an opportunity to improve the SOP to include the Online process being done and for the mail centre printing of certificates to be removed.

Responsible Party: Denise McLean-Powell	
Auditor Signature:	Signature: