

Spanish Town Tax Office

ISO 9001:2015 Quality Management System Audit

Internal Audit Report

CONFORMITY REPORTS – ZERO RATING

Audit of: Zero Rating	Auditor: Ossain Jones	Audit Criteria: SOP #2	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>The following list is a sample of applications processed between April 1, 2021- July 31, 2021, these were reviewed on RAIS; Innswood High School, St. Johns Primary school, GC Foster College, McAuley Primary School, St. Jago Preparatory, White Marl Primary School, Tredegar Park Primary, Jose Marti Technical, Kitson Town All Age, Jonathan Grant High, St. Catherine High, The Power of Faith Ministries, IBEX, Children First Agency and Friendship Primary School. All had the relevant supporting documents for the processing of zero rating request attached.</p>			
<p>Evaluation:</p> <p>During the Audit of Zero Rating process, we reviewed a sample of 15 applications processed between the period April 1, 2021- July 31 and observed that all had supporting document attached. This Conform to SOP step 2 which states that Taxpayer should upload purchase order, justification letter , if needed or tax invoice.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – ZERO RATING

Audit of: Zero Rating	Auditor: Ossain Jones	Audit Criteria: SOP #6 and #7	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>Zero Rating applications should be submitted with the relevant supporting documents stamped and signed by the taxpayer. These include; Purchase Order, Invoice or justification letter. The following sample of 15 applications were retrieved from RAIS and reviewed and all had Purchase Orders attached along with authorize stamp and signature; Innswood High School, St. Johns Primary school, GC Foster College, McAuley Primary School, St. Jago Preparatory, White Marl Primary School, Tredegar Park Primary, Jose Marti Technical, Kitson Town All Age, Jonathan Grant High, St. Catherine High, The Power of Faith Ministries, IBEX, Children First Agency and Friendship Primary School</p>			
<p>Evaluation:</p> <p>During the Audit of Zero Rating process, we reviewed a sample of 15 all applications processed between the period April 1, 2021- July 31, 2021 and all had the relevant supporting document and signature attached. This Conform to SOP step 7 which states that documents should be stamped along with information legible with correct</p>			

signature affixed.

Effectiveness:

CONFORMITY REPORTS – ZERO RATING

Audit of: Zero Rating	Auditor: Ossain Jones	Audit Criteria: SOP #7 and #8	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>The following sample was reviewed on RAiS on August 18, 2021 and all had appropriate boxes checked under the attribute tab in RAiS, as evidence of approval of Taxpayer request; Innswood High School Reviewed and Approved by Dwane Brown, St. Johns Primary, reviewed and approved by Jacqueline Mayne-Hutchinson, GC Foster reviewed and approved by Marvel Bryce, McAuley Primary reviewed and approved by Andrine Sergeant, St. Jago Preparatory reviewed and approved by Marshannae Thomas, White Marl Primary reviewed and approved by Jacqueline Mayne-Hutchinson, Tredegar Park Primary reviewed and approved by Marshanne Thomas, Jose Mari Technical reviewed and approved by Marshanne Thomas, Kitson Town All age reviewed and approved by Marvel Bryce, Jonathan Grant High reviewed and approved by Jacqueline Mayne-Hutchinson, St. Catherine High reviewed and approved by Marshanne Thomas, The Power of Faith Ministry reviewed and approved by Marshanne Thomas, IBEX reviewed and approved by Donette Samuda, Children First Ministry reviewed and approved by Jacqueline Mayne-Hutchinson and Friendship Primary reviewed and approved by Adrine Sergeant.</p>			
<p>Evaluation:</p> <p>During the Audit of Zero Rating process, we observed that all applications processed between the period April 1, 2021- July 31, 2021, had all the required boxes checked indicating that they have been reviewed. This Conform to SOP 7 and 8, which states that documents must be stamped and information is legible and signature affixed and approve or reject as required.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – ZERO RATING

Audit of: Zero Rating	Auditor: Ossain Jones	Audit Criteria: SOP # 9	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>The following sample was reviewed on RAiS on August 18, 2021 and all had appropriate boxes checked under the attribute tab in RAiS, and approval letters</p>			

attached; Innswood High School; approval letter dated June 29, 2021, St. Johns Primary; approval letter dated July 26, 2021, GC Foster; May 13, 2021, McAuley Primary approval letter dated June 17, 2021, St. Jago Preparatory approval dated June 29, 2021, White Marl Primary approval letter dated July 26, 2021, Tredegar Park Primary letter dated July 23, 2021, Jose Mari Technical letter dated June 1, 2021, Kitson Town All age letter dated April 22, 2021, Jonathan Grant High approval letter dated May 4, 2021, St. Catherine High approval letter dated May 13, 2021, The Power of Faith Ministry approval letter dated July 14, 2021 IBEX approval letter dated May 28, 2021, Children First Ministry approval letter dated May 14, 2021 and Friendship Primary approval letter dated July 30, 2021.

Evaluation:

During the Audit of Zero Rating process, 15 applications were selected for review, which were processed between April 1- July 31, 2021. We observed zero rating letter's attached to all request reviewed. This Conform to SOP step 9 which states that letter should be generated and forward to taxpayers eService account.

Effectiveness:

CONFORMITY REPORTS – ZERO RATING

Audit of: Zero Rating	Auditor: Ossain Jones	Audit Criteria: SOP #6	Auditees: Tanya Carson
Audit Evidence:			
From the sample of applications reviewed, all categories of items granted zero rating approval were noted on the GCT act, first schedule as gazetted. Several items were listed on each invoice.... which prove to be too extensive and bulky to list.			
Evaluation:			
During the Audit of Zero Rating process, 15 applications were selected for review which were processed between April 1 -July 31, 2021. All items on Zero Rating request being approved were in accordance with the first schedule of the GCT act. This Conform to ISO 9001:2015 standard 7.5.1 B and SOP 6, which states that items purchased must be allowable under the First Schedule of the GCT Act,			
Effectiveness:			

CONFORMITY REPORTS – ZERO RATING

Audit of: Zero Rating	Auditor: Ossain Jones	Audit Criteria: SOP #6	Auditees: Tanya Carson
Audit Evidence:			

From the user access listing we received and reviewed all Officers processing Zero rating applications between April 1- July 31, 2021 has the relevant access to RAI S, to perform this activity. Officer's username seen on RAI S are as follows: Dbrown, JMHutchinson, Mbryce, Mthomas, DSamuda and Asergeant.

Evaluation:

During the Audit Zero Rating process, we observed that six Officers processed Zero rating applications during the period April 1- July 31, 2021 and all had access to the relevant applications on RAI S. This Conform to SOP step 6, which states that Officer should download the application and supporting documents and check for completeness.

Effectiveness: