

# Spanish Town Tax Office

## ISO 9001:2015 Quality Management System Audit

### Internal Audit Report

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

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| Audit of: Payment Compliance  | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 clause 8.2.2 | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>An interview conducted with the Compliance Managers revealed that RAIS generate and placed cases in a queue whenever taxpayer has outstanding taxes (over 30 days). Base on a system/factor built in RAIS, cases were rank/place either High, Medium or Low. B) It was noted that no register was maintain for arrears cases, everything done on RAIS</p>   |                                   |  |                         |
| <p>Evaluation:</p> <p>During the audit of the Compliance (Reconciling a Taxpayer's Account) it was seen where all 50 arrears cases checked on RAIS the relevant supporting documents which were stamped, signed, copied and uploaded which was in conformity with ISO 9001: 2015, Clause - 8.2.2.a) 2 The requirements for the products and services are defined, including 2) those considered necessary by the organization</p> |                                   |  |                         |
| <p>Effectiveness:</p>   |                                   |  |                         |

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

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| Audit of: Payment Compliance   | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 clause 8.6(b) | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>It was noted that supporting document were only require to reconcile a taxpayer account, whenever there was an error on a Tax Returns or when payment. A random sample of 20 cases were selected for auditing on RAIS and it was noted that the relevant documents were stamped, signed, copied and upload..</p>   |                                   |   |                         |
| <p>Evaluation:</p> <p>During the audit of the Compliance (Reconciling a Taxpayer's Account) it was determined that the compliance officer made the necessary notation on RAIS, whenever the they made contact with taxpayer which was in conformity with SOP #7 &amp; 8 and ISO 9001: 2015, clause 8.6 which states " The organization shall implement planned arrangements, at appropriate stages, to verify that the product or service requirements have been met</p> |                                   |   |                         |
| <p>Effectiveness:</p>  |                                   |   |                         |

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

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| Audit of: Payment Compliance  | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 clause 8.6(b) | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>The period audited was April 2021 and it was noted that on RAIS the sub-tab in the collection cases in which officer were require to complete whenever they were carrying out a full compliance check were properly done. Additionally on RAIS it was seen where the compliance officer recorded the details of the contact (date, phone # etc)</p>   |                                   |   |                         |
| <p>Evaluation:</p> <p>During the audit of the Compliance (Reconciling a Taxpayer's Account) it was established that the necessary notation was made in RAIS whenever the Compliance officer made contact with taxpayer which was in conformity with SOP #7 &amp; 8 and ISO 9001: 2015, clause 8.6 which states " The organization shall implement planned arrangements, at appropriate stages, to verify that the product or service requirements have been met</p> |                                   |   |                         |
| <p>Effectiveness:</p>   |                                   |   |                         |

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

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| Audit of: Payment Compliance   | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 Clause 8.2.1a | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>Twenty (20) cases were randomly selected and it was noted that necessary documents require for the reconciliation of the taxpayer accounts such as the original receipt, valid ID or indemnity letter were received, scanned and uploaded to RAIS.</p>   |                                   |   |                         |
| <p>Evaluation:</p> <p>The audit of the Compliance (Reconciling a Taxpayer's Account) it was determined that the relevant documents require for the reconciliation of the taxpayer accounts such as the original receipt, valid ID or indemnity letter were received and uploaded to RAIS. which was in conformity with SOP #14-17 and ISO 9001:2015 Clauses 8.2.2 (a) 1) which states that "any applicable statutory and regulatory requirements; 2) Those considered necessary by the organization. Clauses - 8.1 (a) determine the requirements for the products and services.</p> |                                   |   |                         |
| <p>Effectiveness:</p>  |                                   |   |                         |

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### CONFORMITY REPORTS – PAYMENT COMPLIANCE

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| Audit of: Payment Compliance  | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 clause 8.1 (e ) | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>Twenty-five (25) arrears cases were randomly selected and it was observed that were assigned to officers and there was evidence on RAIS to validate that reviews were carried out (note made on RAIS by the officer).</p>   |                                   |   |                         |
| <p>Evaluation:</p> <p>During of the Compliance (Reconciling a Taxpayer's Account) it was determined that there were evidence on RAIS to validate that reviews were carried out, which was in conformity to SOP # 22-24 and ISO 9001-2015, clause 8.1 e) which states that to determining, maintaining and retaining documented information to the extent necessary: 1) to have confidence that the process have been carried out as planned as there was no evidence of the manager completing reviewing of cases..</p> |                                   |   |                         |
| <p>Effectiveness:</p>   |                                   |   |                         |

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

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|---|-----------------------------------|---|-------------------------|
| Audit of: Payment Compliance  | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 clause 8.6(b) | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>A sample of 20 arrears cases were randomly selected on RAIS and it was noted that all the taxpayers' accounts were updated with taxpayers' information and supporting documents when required.</p>  |                                   |   |                         |
| <p>Evaluation:</p> <p>During the audit of the Compliance (Reconciling a Taxpayer's Account) it was determined that the necessary notation/update to taxpayer accounts was made in RAIS which was in conformity with SOP #37 and ISO 9001: 2015, Clause 8.6 which states that "The organization shall retain documented information on the release of products and services. The documented information shall include: a) evidence of conformity with the acceptance criteria"</p> |                                   |   |                         |
| <p>Effectiveness:</p>   |                                   |   |                         |

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

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|---|-----------------------------------|--|-------------------------|
| Audit of: Payment Compliance  | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 clause 4.4.2 (a & b) | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>Six compliance officer was randomly selected and interviewed and it was seen where all the compliance officer had a copy of the SOP and monthly meeting were held to sensitize officer of SOP and other regulation. The last meeting was held August 9, 2021 to inform officer of the adjustment to the SOP.</p>  |                                   |  |                         |
| <p>Evaluation:</p> <p>During the audit of the Compliance (Reconciling a Taxpayer's Account) it was established that the relevant Tax laws and SOP that governs the daily operations were received and relevant sensitization carried with was in conformity with SOP #10 and ISO 9001-2015, clause 4.4.2 which states that to the extent necessary the organization shall: a) Maintain documented information to support the operation of its processes. b) Retain documented information to have confidence that the processes are being carried out as planned.</p> |                                   |  |                         |
| <p>Effectiveness:</p>   |                                   |  |                         |

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

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|--|-----------------------------------|--|-------------------------|
| Audit of: Payment Compliance   | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 clause 8.1 | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>The INCRS and RAIS user listing were received from the Administrator and reviewed and no discrepancies noted. All compliance officer had access to RAIS, AMVS and property tax.</p>  |                                   |  |                         |
| <p>Evaluation:</p> <p>During the audit Compliance (Reconciling a Taxpayer's Account) it was determined that the system user access listing for staff was adequately maintained and no deactivation noted which was in conformity with SOP #1 and ISO 9001-2015 clause 8.1 b) establishing criteria for: 1) the processes</p> |                                   |  |                         |
| <p>Effectiveness:</p>  |                                   |  |                         |

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

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| Audit of: Payment Compliance  | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 Clause 7.1.3 b | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>The INCRS and RAIS user listing were received and reviewed and no discrepancies noted.</p>  |                                   |  |                         |
| <p>Evaluation:</p> <p>During the audit Compliance (Reconciling a Taxpayer's Account) it was determined that the necessary software were in place in accordance with SOP # ISO 9001:2015 Clause 7.1. b) which states that "The organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services. (b) equipment, including hardware and software</p> |                                   |  |                         |
| <p>Effectiveness:</p>   |                                   |  |                         |

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

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| Audit of: Payment Compliance  | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 Clause 8.5.2 | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>On RAIS there was a sub-tab on the collection case platform and Compliance officers are require to enter the pre-contract information. A random selection of 25 arrear cases were checked on RAIS and it was noted pre-contact information such as the dates, telephone information etc were recorded. Additionally Compliance officer complete daily time sheet which showed</p>   |                                   |  |                         |
| <p>Evaluation:</p> <p>During the audit of Compliance (Demanding "Full Payment" from a Taxpayer) it was revealed that the necessary notation was made in RAIS by the Compliance officer which was in conformity with SOP #8-10 and ISO 9001: 2015, clause 8.5.2 which states that "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"</p> |                                   |  |                         |
| <p>Effectiveness:</p>   |                                   |  |                         |

## CONFORMITY REPORTS – PAYMENT COMPLIANCE

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|---|-----------------------------------|--|-------------------------|
| Audit of: Payment Compliance  | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 Clause 8.2.1 | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>A random selection of 20 arrear cases were checked on RAIS to ascertain that the demand notice were generate and served to the taxpayers. It was seen on RAIS that the officer wrote that the demand notice was sent via email. The delivery log was check for the period April 2021 to June 2021 and it was noted that the taxpayer signed for the notice received.</p>                  |                                   |  |                         |
| <p>Evaluation:</p> <p>During the audit of Compliance (Demanding "Full Payment" from a Taxpayer) it was revealed that in the necessary notation was made in RAIS and delivery log whenever a demand notice was served to the taxpayer which was in conformity with SOP #15-17 and ISO 9001: 2015, clause 8.2.1 e) which states that "Establishing specific requirements for contingency actions, when relevant."</p> |                                   |  |                         |
| <p>Effectiveness:</p>   |                                   |  |                         |

## CONFORMITY REPORTS – PAYMENT COMPLIANCE

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| Audit of: Payment Compliance   | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 clause 9.1.1 | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>A sample of 25 collection cases were checked on RAIS and it was noted that the compliance officer made note as to the progress of the cases. It was also noted that RAIS was programmed to monitor taxpayer's payments, therefore once payment made in full the case was removed from the compliance officer's work arrears queue. It can then be seen in the close case report.</p> |                                   |  |                         |
| <p>Evaluation:</p> <p>During the audit of Compliance (Demanding "Full Payment" from a Taxpayer) it was determined that the taxpayer account was being monitor which was in conformity with SOP # 31 and ISO 9001: 2015, clause 9.1.1 Monitoring, measurement, analysis and evaluation which states. "The organization shall retain appropriate documented information as evidence of the results."</p>         |                                   |  |                         |
| <p>Effectiveness:</p>  |                                   |  |                         |

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

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| Audit of: Payment Compliance   | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001: 2015 8.5.2 | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>For the period July 2021 15 conformation number generated whenever the taxpayer made payment was verified on RAIS.</p>   |                                   |                                      |                         |
| <p>Evaluation:</p> <p>During the audit of Compliance (Demanding "Full Payment" from a Taxpayer) it was determined that the conformation number can be view on RAIS by the Compliance officer which was in conformity with SOP #27 and ISO 9001: 2015, clause 8.5.2 which states that "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."</p> |                                   |                                      |                         |
| <p>Effectiveness:</p>  |                                   |                                      |                         |

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| Audit of: Payment Compliance  | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 clause 8.6 | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>A total of 25 close cased collection were checked and verified on RAIS. Also compliance officer prepare monthly report which was general from RAIS and submitted to the Manager.</p>  |                                   |  |                         |
| <p>Evaluation:</p> <p>During the audit of Compliance (Demanding "Full Payment" from a Taxpayer) it was established that there are set standards and procedures in place to complete taxpayer accounts corrections in accordance with SOP #30 and ISO 9001:2015 Clauses 8.6 which states that "The organization shall implement planned arrangements, at appropriate stages, to verify that the product and service requirements have been met."</p> |                                   |  |                         |
| <p>Effectiveness:</p>   |                                   |  |                         |

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

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| Audit of: Payment Compliance | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 clause | Auditees: Joan Williams |
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|   | 8.2.2 |  |
| <p>Audit Evidence:</p> <p>For the period under review April 2021 to July 2021 no agreement was made. Ten 10 agreements were selected from January 2021 to March 2021 and it was noted that the CIS forms and supporting documentations such as payment vouchers, payment schedule were seen and verified.</p>   |       |  |
| <p>Evaluation:</p> <p>The audit of Compliance (Processing Payment Agreement) was done and it was established that all the required documentation for making a payment agreement contract were seen, which conforms with SOP #15 and ISO 9001: 2015, Clause 8.2.2. a) 1) which states that 'When determining the requirements for the products and services to be offered to customers, the organization shall ensure that: a) the requirements for the products and services are defined, including: 1) any applicable statutory regulatory requirements;</p> |       |  |
| <p>Effectiveness:</p>   |       |  |

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

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| Audit of: Payment Compliance   | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 clause 8.1 | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>For the period under-review July 202, on RAIS six taxpayers' accounts were checked and seen where all the accounts were updated with payment made. It was noted that once the taxpayer make payment whether by inline or online RAIS automatically update the taxpayer account with the payment. If a taxpayer did not honor his/her agreement (missed a payment) RAIS generate a work item/create a new arrear case which then return to the compliance officer arrears queue..</p> |                                   |  |                         |
| <p>Evaluation:</p> <p>During the audit of Compliance (Processing Payment Agreement) it was determined that RAIS update and monitor taxpayer account whenever payment was made which was in conformity with SOP #43 and ISO 9001-2015 clause 8.2.1 e) which states that "establishing specific requirements for contingency actions, when relevant.</p>   |                                   |  |                         |
| <p>Effectiveness:</p>  |                                   |  |                         |

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| Audit of: Payment Compliance  | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 clause 8.1 c. | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>For the period under review the 5 CIS form and other documentations examined were properly completed with all the relevant details and uploaded to RAIS</p>   |                                   |   |                         |
| <p>Evaluation:</p> <p>During the audit of Compliance (Processing Payment Agreement) it was established that documents presented were properly completed with all the relevant details and uploaded to RAIS which was in conformity with SOP #27 and ISO 9001-2015 clause 8.1 c) which states that "determine the resources needed to achieve conformity to the product and service requirements</p> |                                   |   |                         |
| <p>Effectiveness:</p>   |                                   |   |                         |

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

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| Audit of: Payment Compliance  | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 clause 8.5.2 | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>A total of 10 payment agreement contracts were checked and it was noted that they were properly completed, signed and all relevant supporting documents attached.</p>   |                                   |  |                         |
| <p>Evaluation:</p> <p>During the audit of Compliance (Processing Payment Agreement) it was revealed that the conformation number can be view on RAIS by the Compliance officer which was in conformity with SOP #58 and ISO 9001: 2015, clause 8.5.2 which states that "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"</p> |                                   |  |                         |
| <p>Effectiveness:</p>   |                                   |  |                         |

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

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|------------------------------|-----------------------------------|--|-------------------------|
| Audit of: Payment Compliance | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 clause 7.5.3.2 b & d | Auditees: Joan Williams |
| <p>Audit Evidence:</p>       |                                   |  |                         |

A total of 5 taxpayer accounts were selected for auditing. The accounts were checked on RAIS and it was seen where none was in the default. RAIS function is if a taxpayer did not make any payment after 30 days RAIS create a work item (arrear case) that was re-sent to the compliance officer who own the cases (draft the agreement)

Evaluation:

During the audit of Compliance (Processing Payment Agreement) it was determined that RAIS automatically monitor payment made by taxpayer which was in conformity with SOP #56 and ISO 9001: 2015, clause 7.5.3.2 which states that "For the control of documented information, the organization shall address the following activities; b) storage and preservation, including preservation of legibility. d) retention and disposition.

Effectiveness:

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|---|-----------------------------------|--|-------------------------|
| Audit of: Payment Compliance  | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 Clause 7.1.2 | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>All 14 posts on the staff structure were filled, hence the unit was not in need of officers. On the job training was provide for junior officer. Other training was also provided such as RAIS training which was carried out in 2020.</p>  |                                   |  |                         |
| <p>Evaluation:</p> <p>During the audit of Compliance (Processing Payment Agreement) it was determined that all the positions within the unit were filled and the necessary training and staff development was carried out in accordance with SOP #2 and ISO 9001-2015, clause 7.1.2 which states that "The organization shall determine and provide the person necessary for the effective implementation of its quality management system and for the operation and control of its progress"</p> |                                   |  |                         |
| <p>Effectiveness:</p>   |                                   |  |                         |

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

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| Audit of: Payment Compliance | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 clause 8.2.2 | Auditees: Joan Williams |
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| <p>Audit Evidence:</p> <p>A total of 10 debt write off case files was examined for the period April 2021 to July 2021. All the cases checked the summary, spreadsheets and supporting documents such death certificate, travel history and closure letters was seen. RAIS was checked to it was noted that only the supporting documents eg death certificate was upload.</p>  |
| <p>Evaluation:</p> <p>The audit of Compliance (Processing Debt Write-Off Cases) it was determined that all the required documentation needed when applying for a debit write off was seen which was in conformity with SOP #6-7 and ISO 9001: 2015,Clause 8.2.2. a) 1) which states that 'When determining the requirements for the products and services to be offered to customers, the organization shall ensure that: a) the requirements for the products and services are defined, including:) any applicable statutory regulatory requirements; 2) those considered necessary by the organizations'</p> |
| <p>Effectiveness:</p>  |

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

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|--|-----------------------------------|--|-------------------------|
| Audit of: Payment Compliance   | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 clause 4.4.2 (a & b) | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>Thirteen debt write off cases were examined and it was noted the reason for the write off such as death, sickness, reside oversea etc. was stated, picture, financial statement, bank statement were seen. Also the recommendation from the committee was noted on the documents.</p>  |                                   |  |                         |
| <p>Evaluation:</p> <p>During the audit of Compliance (Processing Debt Write-Off Cases) it was determined that the relevant document to support the recommendation for the debt write off were properly recorded and filed which was in conformity with SOP #2 and ISO 9001-2015, clause 4.4.2 which states that "to the extent necessary the organization shall: a) Maintain documented information to support the operation of its processes. b) Retain documented information to have confidence that the processes are being carried out as planned."</p> |                                   |  |                         |
| <p>Effectiveness:</p>  |                                   |  |                         |

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| Audit of: Payment Compliance  | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 Clause 8.2.3.2 (a, b) | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>Ten debt write off cases were examined. It was noted that no formal documentation regarding the outcome/decision was received from the debt write off committee. The officer stated that they received the decision of the committee via telephone and the taxpayer account was not updated until the approval for the debt write off was gazette.</p>  |                                   |   |                         |
| <p>Evaluation:</p> <p>During the audit of Compliance (Processing Debt Write-Off Cases) it was established that no documented evidence was received from the debt write off committee regarding outcome, however the officer was informed of the decision/outcome of the write off via telephone and then they recorded the decision on the case file which was in conformity with SOP #32-33 and ISO 9001-2015, clause 8.2.3.2 which states that the organization shall retain documented information as applicable: a) on the results of the review.</p> |                                   |   |                         |
| <p>Effectiveness:</p>   |                                   |   |                         |

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| Audit of: Payment Compliance   | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 clause 8.2.2 | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>For the period April 2021 to July 2021, twenty (20) summons were examined and it was seen where the document were properly completed with the relevant information such as taxpayer name, TRN, liabilities, tax type.</p>  |                                   |  |                         |
| <p>Evaluation:</p> <p>During the audit of Compliance (Engaging the Courts in the Compliance Process) it was established that all the required information needed when completing summon was written which in conformity with SOP #8 &amp; 10 and ISO 9001: 2015, Clause 8.2.2. a) 1) which states that 'When determining the requirements for the products and services to be offered to customers, the organization shall ensure that: a) the requirements for the products and services are defined, including:) any applicable statutory regulatory requirements; 2) those considered necessary by the organizations'</p> |                                   |  |                         |
| <p>Effectiveness:</p>  |                                   |  |                         |

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| Audit of: Payment Compliance   | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 Clause 8.2.3.2 (a, b) | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>Two court books were being maintained; 1)Portmore Tax Office 2)Spanish Town Tax Office. The period April 2021 to July 2021 was examined in all two court books and it was noted the cases were recorded and along with judgement made in court.</p>  |                                   |   |                         |
| <p>Evaluation:</p> <p>During the audit of Compliance (Engaging the Courts in the Compliance Process) it was determined that the required documented and notation was seen to written in the court book which was in conformity with SOP#28-29 and ISO 9001-2015, clause 8.2.3.2 which states that "the organization shall retain documented information as applicable: b) on any new requirements for the products and services"</p> |                                   |   |                         |
| <p>Effectiveness:</p>  |                                   |   |                         |

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| Audit of: Payment Compliance  | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 clasue 4.4.2 (a & b) | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>On RAIS 15 taxpayers' accounts was examined and it was noted that relevant notation were recorded. For example the taxpayer telephone number and date call made.</p>  |                                   |  |                         |
| <p>Evaluation:</p> <p>During the audit of Compliance (Engaging the Courts in the Compliance Process) it was determined that the taxpayer accounts was updated with the relevant information which was in conformity with SOP#19 and ISO 9001-2015, clause 4.4.2 which states that "to the extent necessary the organization shall: a) Maintain documented information to support the operation of its processes. b) Retain documented information to have confidence that the processes are being carried out as planned"</p> |                                   |  |                         |
| <p>Effectiveness:</p>   |                                   |  |                         |

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| Audit of: Payment Compliance  | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001: 2015 7.4 | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>The audit revealed that payment can be done online or inline. RAIS was checked and it was seen where the method of making payment was seen/uploaded to RAIS. Online payment was made via TAJ web-portal and inline payment was INCRS.</p>   |                                   |                                    |                         |
| <p>Evaluation:</p> <p>During the audit of Compliance (Engaging the Courts in the Compliance Process) it was determined that adequate measures are in place communicate to taxpayers of the different payment option as there was evidences that they were being utilized in accordance with SOP #66-67 and ISO 9001-2015 clause 7.4 which states that "The organization shall determine the internal and external communications relevant to the quality management system, including management system, including: a) on what it will communicate"</p> |                                   |                                    |                         |
| <p>Effectiveness:</p>   |                                   |                                    |                         |

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

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| Audit of: Payment Compliance  | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 clause 7.1.1 | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>A total of 30 court orders was examine and post against the court books and it was noted that all the require information was recorded therein.</p>   |                                   |  |                         |
| <p>Evaluation:</p> <p>During the audit of Compliance (Engaging the Courts in the Compliance Process) it was determined that the necessary court order or warrant was received from the Ministry of Justice (Courts) which was in conformity with SOP #49 &amp; 53 and ISO 9001:2015 section 7.1.1 (b) which states that "what needs to be obtain from external providers"</p> |                                   |  |                         |
| <p>Effectiveness:</p>   |                                   |  |                         |

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

|                              |                                   |                                      |                         |
|------------------------------|-----------------------------------|--------------------------------------|-------------------------|
| Audit of: Payment Compliance | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 clause | Auditees: Joan Williams |
|------------------------------|-----------------------------------|--------------------------------------|-------------------------|

|  |       |  |
|--|-------|--|
|  | 7.5.1 |  |
| <p>Audit Evidence:</p> <p>fifteen arrears cases were checked on RAIS and every time the taxpayer made a payment RAIS automatically reduce their indebttness.</p>   |       |  |
| <p>Evaluation:</p> <p>During the audit of Compliance (Engaging the Courts in the Compliance Process) it was determined that the necessary documented information as evidence was being maintained in conformity with SOP #37 ISO 9001:2015 section 7.5.1 b) which states that "The organization shall: b) retain appropriate documented information as evidence of competence"</p> |       |  |
| <p>Effectiveness:</p>  |       |  |

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

|   |                                   |   |                         |
|---|-----------------------------------|---|-------------------------|
| Audit of: Payment Compliance  | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 clause 8.2.3.1 d) | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>A total of 20 summons were examined and it was noted that they were all stamped and signed by a Justice of the Peace.</p>   |                                   |   |                         |
| <p>Evaluation:</p> <p>During the audit of Compliance (Engaging the Courts in the Compliance Process) it was established that all summons examined were stamped and signed by the appropriate officers in conformity with SOP # 13 and ISO 9001:2015 section 8.2.3.1 d) which state that 'statutory and regulatory requirements applicable to the products and services'</p> |                                   |   |                         |
| <p>Effectiveness:</p>   |                                   |   |                         |

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

|   |                                   |  |                         |
|---|-----------------------------------|--|-------------------------|
| Audit of: Payment Compliance  | Auditor: Maxine Morrison Campbell | Audit Criteria: ISO 9001:2015 clause 7.1 | Auditees: Joan Williams |
| <p>Audit Evidence:</p> <p>During the audit it was observed that all fourteen (14) staff members assigned to the unit were assigned computers.</p> |                                   |  |                         |



Evaluation:

During the audit of Compliance (Engaging the Courts in the Compliance Process) it was established that the necessary equipment was in place to enable officers to carry out their duties efficiently in accordance with SOP #2 and ISO 9001:2015 Clause 7.1.(d) which states that " which states that "The organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services. (b) equipment, including hardware and software. Also Staff Order #12.2 which states that "the permanent Secretaries /Head of Department are required to implement the establish policies and procedures to enhance productivity, improve customer service and safeguard the wellbeing of employees"

Effectiveness:

## NONCONFORMITY REPORT

Incident Identification Number: 000000.00001

|   |  |                       |
|---|--|-----------------------|
| Non-Conformity Report #: 1  | Auditor (s): Maxine Morrison Campbell          | Date: August 31, 2021 |
| Audit of : Payment Compliance   | Audit Criteria: ISO 9001:2015 Clause 7.5.3.1 a |                       |
| Statement of Nonconformity:<br><br>During the audit of Compliance (Demanding "Full Payment" from a Taxpayer) it was established that the delivery log was not used sine COVID-19 which was not in conformity with SOP # 18 and ISO 9001: 2015, clause 7.5.3.1 a) It is available and suitable for used, where and when it is needed.<br><br>Responsible Party: Kevin Kent |  |                       |
| Auditor Signature:  |  | Signature:            |

## OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

|                               |  |                       |
|-------------------------------|--|-----------------------|
| Opportunity Report #: 1       | Auditor (s): Maxine Morrison Campbell          | Date: August 31, 2021 |
| Audit of : Payment Compliance | Audit Criteria: ISO 9001:2015 Clause 7.1.3 (d) |                       |
| Statement of Opportunity:     |  |                       |

The audit of Compliance (Reconciling a Taxpayer's Account) it was established that the necessary equipment such as printer and scanner were not in place to enable officers to carry out their duties efficiently which was not in conformity with SOP #16 and ISO 9001:2015 Clause 7.1.(d) which states that " which states that "The organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services. (b) equipment, including hardware and software. Also Staff Order #12.2 which states that "the permanent Secretaries /Head of Department are required to implement the establish policies and procedures to enhance productivity, improve customer service and safeguard the wellbeing of employees"

Responsible Party: Kevin Kent

|                    |            |
|--------------------|------------|
| Auditor Signature: | Signature: |
|--------------------|------------|