

# Spanish Town Tax Office

## ISO 9001:2015 Quality Management System Audit

### Internal Audit Report

## CONFORMITY REPORTS – REFUNDS PROCESSING

Audit of: Refunds Processing	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 7.5.3.2 a	Auditees: Easton Robinson
<p>Audit Evidence:</p> <p>It was ascertained from the Senior Tax Auditor that the documents used to start the refund process were: credit returns (Income Tax) web request or letters sent by taxpayers. A sample of nine (9) cases, selected from the Cases assigned listing for the period June 2021 to July 2021 were checked on RAIS to verify that a credit return was filed; and all cases showed credit returns for the following cases: Michelle Gooden y/a 2020; Samuel Gumbs y/a 2017; Andre Hay y/a 2017; Arnella McKenzie y/a 2016; Vivette Henry y/a 2016; Venrece Khouri y/a 2017; Deon White y/a 2016-; Kimberly McFarlane y/a 2017 and Dwayne Lewis y/a 2017</p>			
<p>Evaluation:</p> <p>During the review of the Refund Processing Online process it was ascertained that credit returns are used to start the refund process. A sample of nine (9) cases assigned during the period April 2021 to July 2021 were checked on RAIS which revealed that all nine (9) cases had credit returns on RAIS. This evidence conforms with the Refund Processing Online SOP clause 1 which states that the AGM or delegate receives a credit return for Income Tax Refund or for General Consumption Tax (GCT) where refund is checked or refund web request or a letter. This evidence also complies with ISO 9001:2015 clause 7.5.3.2 a which states that For the control of documented information, the organization shall address the following activities, as applicable a) distribution, access, retrieval and use.</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – REFUNDS PROCESSING

Audit of: Refunds Processing	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 Clause 7.5.3.2 b	Auditees: Easton Robinson
<p>Audit Evidence:</p> <p>The Senior Tax Auditor explained that the documents (P24 Forms, Withholding tax cert, Redundancy computation and study leave (bond letter, letter re study leave with leave info) are uploaded to RAiS by the taxpayer to aid the processing of the refund. From a total of ninety-five (95) closes cases as per montly reports for the period April 2021 to July 2021, a sample of fifteen (15) closed cases were examined on RAIS to verify if supporting documents were uploaded to RAIS. The checks revealed that all cases had the supporting documents. The cases were as follows: Monica Small</p>			

2018; Michael Walker 2019; Joanna Douse 2019; Jason Ricketts 2020; Carolyn Hibbert 2020; Walton Hanlan 2019; Jheanelle Atkinson 2019-2020; France-Roy Brown 2020; Patrica Parkinson 2020; Merlene Dawes 2018-2020; Shereece Bryson 2020; David Blake 2019; Patricia Lindo 2020; Radcliffe McBean 2020 and Alliyah Roper 2020.

**Evaluation:**

During the review of the Refund Processing Online process it was ascertained that during the period April 2021 to July 2021, supporting documents such as P24, withholding tax cert, redundancy computation etc. were uploaded to RAIS and used to completed the refund process. A sample of fifteen (15) closed cases were checked on RAIS which revealed that all fifteen (15) cases had supporting documents uploaded to RAIS. This evidence conforms with the Refund Processing Online SOP clause 5 which states that the Tax Auditor 5. RECEIVES refund case in RAiS from the Audit Manager or creates refund case in instances where a letter or web request was received. Before processing Income Tax Refund, the supporting documents are to be uploaded and verified. Depending on the type of Income Tax Refund, the supporting documents include the following: Returns (IT05, SO4), P24 and P45, Redundancy Calculation Sheet, Pension document, Withholding Tax Certificate and Study Leave Documents (Letter of Award, Bond Agreement, Resumption Letter). This evidence also complies with ISO 9001:2015 clause 7.5.3.2 b which states that For the control of documented information, the organization shall address the following activities, as applicable b) storage and preservation, including preservation of legibility.

**Effectiveness:**

## CONFORMITY REPORTS – REFUNDS PROCESSING

Audit of: Refunds Processing	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 Clause 7.5.1 b	Auditees: Easton Robinson
<p><b>Audit Evidence:</b></p> <p>It was ascertained from the Senior Tax Auditor that she maintains a monthly listing of each case assigned to each Auditor. The listings for the audit period April 2021 to July 2021 were requested, however only listing for June 2021 and July 2021 were presented and examined. From these listings a sample of nine (9) cases were selected and checked on RAiS, for assignment of cases during the period April 2021 to July 2021. The nine (9) cases assigned to the Auditors on RAIS were as follows: Michelle Gooden y/a 2020; Samuel Gumbs y/a 2017; Andre Hay y/a 2017; Arnella McKenzie y/a 2016; Vivette Henry y/a 2016; Venrece Khouri y/a 2017; Deon White y/a 2016; Kimberly McFarlane y/a 2017 and Dwayne Lewis y/a 2017.</p>			
<p><b>Evaluation:</b></p>			

During the audit of the Refund Processing Online process, it was ascertained that cases were assigned by the Audit Manager/ Senior Tax Auditor. This was verified from the sample of nine (9) cases selected for assignment on RAiS during the period April 2021 to July 2021. All cases reviewed complied with clause 3 of the Refund Processing Online Standard Operating Procedures which states that the Audit Manager assigns the refund case, web request or letter to the Tax Auditor in RAIS. This evidence also comply with ISO 9001:2015 section 7.5.1b which states 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.

Effectiveness:

### CONFORMITY REPORTS – REFUNDS PROCESSING

Audit of: Refunds Processing	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 Clause 8.5.2	Auditees: Easton Robinson
<p>Audit Evidence:</p> <p>It was ascertained from the Senior Tax Auditor that after the refund has been closed a Refund Advice is automatically generated and sent to the taxpayer via email. From the monthly closed case report for the period April 2021 to July 2021, a sample of fifteen (15) closed cases were selected for verification of printed Refund Advice, and checks revealed that the refund advice was generated for all cases as follows: Monica Small 2018; Michael Walker 2019; Joanna Douse 2019; Jason Ricketts 2020; Carolyn Hibbert 2020; Walton Hanlan 2019; Jheanelle Atkinson 2019-2020; France-Roy Brown 2020; Patrica Parkinson 2020; Merlene Dawes 2018-2020; Shereece Bryson 2020; David Blake 2019; Patricia Lindo 2020; Radcliffe McBean 2020 and Grace Rankine 2016.</p>			
<p>Evaluation:</p> <p>During the audit of the Refund Processing Online process, it was ascertained that a Refund Advice was generated after the refund has been approved. This was verified from the sample of fifteen (15) closed refund cases selected and checked on RAiS for the period April 2021 to July 2021, and all cases had a Refund Advice generated. This evidence comply with the ISO 8.5.2 which state 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 – REFUNDS PROCESSING

Audit of: Refunds Processing	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 Clause 8.1.d	Auditees: Easton Robinson
<p>Audit Evidence:</p> <p>The Senior Tax Auditor explained that this process cannot be completed by one person, as it takes two (2) persons (one (1) to certify and one(1) to "approve"); and has to be two (2) separate individuals. Additionally, the system has access limitations for each person involved. From the monthly closed cases reports for the period April 2021 to July 2021 a total of fifteen (15) closed cases were selected and checked in RAiS for certification and approval by two separate individuals. Checks revealed that all (15) closed cases were certified and approved by separate individuals for the following cases: Monica Small 2018; Michael Walker 2019; Joanna Douse 2019; Jason Ricketts 2020; Carolyn Hibbert 2020; Walton Hanlan 2019; Jheanelle Atkinson 2019-2020; France-Roy Brown 2020; Patrica Parkinson 2020-; Merlene Dawes 2018-2020; Shereece Bryson 2020; David Blake 2019; Patricia Lindo 2020; Radcliffe McBean 2020 and Alliyah Roper 2020.</p>			
<p>Evaluation:</p> <p>During the audit of the Refund Processing Online process, it was ascertained that during the period April 2021 to July 2021; RAiS checks for the fifteen (15) closed refund cases revealed that a tax auditor "certify" and a Senior Auditor (with managerial access) "verify/approve" cases. This evidence comply with ISO 9001:2015 clause 8.1 d which states that the organization shall plan, implement and control the process needed to meet the requirements for the provision of products and services, and to implement actions determined in Clause 6 by implementing control of the processes in accordance with the criteria.</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – REFUNDS PROCESSING

Audit of: Refunds Processing	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 Clause 7.1.3 b	Auditees: Easton Robinson
<p>Audit Evidence:</p> <p>The Senior Tax Auditor stated that each Tax Auditors had functioning desktop computers. The section where the Tax Auditors were seated was examined and all Tax Auditors present were seen with desktop computers.</p>			
<p>Evaluation:</p> <p>During the audit of the Refund Processing Online process, it was observed on</p>			

August 18, 2021 that Tax Auditors desks had desktop computers. This evidence conforms with ISO 9001:2015 clause 7.1.3 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 equipment, including hardware and software.

Effectiveness: