

Falmouth Tax Office

ISO 9001:2015 Quality Management System Audit

Internal Audit Report

CONFORMITY REPORTS – LICENSING OF MOTOR VEHICLE (NEW & RENEWAL)

Audit of: Licensing of motor vehicle (new & renewal)	Auditor: Carol Gray	Audit Criteria: ISO 9001: 2015 7.5.3.2	Auditees:
<p>Audit Evidence:</p> <p>The only supporting document retained is a copy of the Motor Vehicle Registration Certificate (MVRC) which are kept in a cabinet in the Taxpayer Accounts Unit. The following fifteen (15) MVRC were selected and check for MVRC #, amount, date, receipt # and taxpayer name, all had a copy of the old MVRC glued to it. June 2021- 6136802, \$21,600.00 rec # 17510488- D. Simpson, 6136803 \$10,800.00 A. Bernard rec #17510492, 6136804 \$12,600.00 #17510496 V. Sterling 268309, 6136804 #17510496 \$12,600.00 D. White, 6136809 #17510505 \$6,300.00 - R. Nelson July 2021 6268602 #17788967 \$0 B. Thompson, 6268003 rec # 17788993 \$6,300.00 \$C. Reid, 6268011 # 17788996 \$6,300.00 Kevin Brown, 6268009 # 1778993 \$6,300.00 T. McDermott, August 2021 6268309 #17514548 \$6,300.00 J. Dewar, 6268310 \$12,600.00 #17751455 A. Daley, 6268312 # 17514554 ATL Automobiles \$6,300.00 and 6268316 #17514568 \$6,300.00 Adrian Dennie</p>			
<p>Evaluation:</p> <p>During the audit of the Falmouth Motor Vehicle Registration, fifteen Motor Vehicle Registration Certificate processed during the period June 2021 to August 2021 were examined, and it was established that copies of the MVRC are kept in a secure location. 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 – LICENSING OF MOTOR VEHICLE (NEW & RENEWAL)

Audit of: Licensing of motor vehicle (new & renewal)	Auditor: Carol Gray	Audit Criteria: TAJ SOP 8-10	Auditees:
<p>Audit Evidence:</p> <p>Three Collection Officers (F17, F11 & F18) were observed checking the supporting documents on September 16, 2021 before processing the transactions for the following nine taxpayers : Drivers License receipt # 18248148 for \$7,200 by Everton Johnson-DL, M/V license rec#18248150 B. Brown \$6,300, Drivers License rec#</p>			

18245151 T. Williams \$7,200.00, NIS (cheque) Rec#18248152 D. Simpson \$14,735.00, Motor Cycle License Rec # 18248158 -\$1,800.00 J. Martin, Motor Vehicle Transfer fee Rec #18248159 \$5,220.00 - D. Heron, Fitness fee Rec # 18248153 -\$3,240.00 for B. Smith, Motor Vehicle License Rec # 18248149 \$6,300.00 for C. Rose and Fitness Rec # 18248154 - D. West \$3,240.00

Evaluation:

During the audit of the Falmouth Motor Vehicle Registration on September 16, 2021, the supporting documents for nine transactions were observed being vetted by the Collection Officers before they were processed. 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'.

Effectiveness:

CONFORMITY REPORTS – LICENSING OF MOTOR VEHICLE (NEW & RENEWAL)

Audit of: Licensing of motor vehicle (new & renewal)	Auditor: Carol Gray	Audit Criteria: TAJ SOP 6	Auditees:
<p>Audit Evidence:</p> <p>An observation of the QLogic System was conducted on September 10, 2021 between the hours of 11pm and 12pm. Approximately twelve taxpayers were allowed in the Tax Office by the Security Guard who referred them to a TSO who enquired what business they were conducting, their documents were vetted before they were issued a number from the QLogic system. The taxpayers were then advised to sit in the Banking Hall area and listen to hear their number being called. The Qlogic System appeared to be working efficiently as taxpayers were seated while waiting for their number to be called and then directed to either a Collection or Taxpayer Service Officer on the ground floor. Taxpayer dealing with Compliance issues were also given a number and directed to the second floor to conduct their business..</p>			
<p>Evaluation:</p> <p>During the audit of the Falmouth Tax Office Motor Vehicle Registration, on September 10, 2021 twelve taxpayers were observed being issued with Qlogic number and waiting for their number to be called. This was in agreement with SOP 6 which states Taxpayer service Officer issues QLogic number to taxpayer if applicable</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – LICENSING OF MOTOR VEHICLE (NEW & RENEWAL)

Audit of: Licensing of motor vehicle (new & renewal)	Auditor: Carol Gray	Audit Criteria: TAJ SOP 17	Auditees:
<p>Audit Evidence:</p> <p>The following ten receipts generated on September 16, 2021 were observed being used by the Collection Officers: receipt # 18248148 for \$7,200 by Everton Johnson-DL, rec#18248150 B. Brown \$6,300, rec# 18245151 T. Williams \$7,200.00, Rec#18248152 D. Simpson \$14,735.00, Rec # 18248158 -\$1,800.00 J. Martin, Rec #18248159 \$5,22.00 - D. Heron, Rec # 18248153 -\$5,400.00 for B. Smith, Rec # 18248149 \$6,300.00 for C. Rose, Rec # 18248154 - D. West \$3,240.00 and rec# 18248156 for A. Cooke \$16,597.00</p>			
<p>Evaluation:</p> <p>During the audit of the Falmouth Motor Vehicle Registration (New) on September 16, 2021, ten receipts were observed being processed and issued to taxpayer. This was in conformity with SOP 17 which states that the Taxpayer 'receives registration plates and certificate, licence disc, receipt (stamped and signed) along with other documents.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – LICENSING OF MOTOR VEHICLE (NEW & RENEWAL)

Audit of: Licensing of motor vehicle (new & renewal)	Auditor: Carol Gray	Audit Criteria: TAJ SOP 7	Auditees:
<p>Audit Evidence:</p> <p>A sample of fifteen (15) MVO1 processed during the period July to August 2021 were and all 15 had evidence of the MVID endorsed. Patricia Miller 09899823, Tameka Forbes 10008821, Teaview Shirley 09143590, Ideal Chair Sunset Blvd Hardware 10007395, Latoya Davis 05745350, Leroy Buchanan 10011835, Augustus Bailey 100157914, Erecton Dyer 10011319, Nadine Burnett 09448841, Rinella Johnson 10066109, Simone Henriques 10032669, Anita Alaridge 00601723, David Lewis 10034111, Vivian Gillings 08095395 & Frederick Reid 052140039</p>			
<p>Evaluation:</p> <p>During the audit of the Falmouth Tax Office Motor Vehicle Registration (NEW) fifteen MVO1 were reviewed were endorsed and had the MVID affixed . This was in conformity with SOP 7 Taxpayer Service Officer/Assistant....enters information into</p>			

AMVS after correctly entering all the required information on AMVS, the Motor Vehicle Identification (MVID) is generated.

Effectiveness:

CONFORMITY REPORTS – LICENSING OF MOTOR VEHICLE (NEW & RENEWAL)

Audit of: Licensing of motor vehicle (new & renewal)	Auditor: Carol Gray	Audit Criteria: ISO 9001: 2015 7.5.3.2	Auditees:
Audit Evidence: The following fifteen (15) MVRC were selected and check for MVRC #, amount, date, receipt # and taxpayer name for the months of June, July and August 2021, all had a copy of the old MVRC glued to it. June 2021- 6136802, \$21,600.00 rec # 17510488- D. Simpson, 6136803 \$10,800.00 A. Bernard rec #17510492, 6136804 \$12,600.00 #17510496 V. Sterling 268309, 6136804 #17510496 \$12,600.00 D. White, 6136809 #17510505 \$6,300.00 - R. Nelson July 2021 6268602 #17788967 \$0 B. Thompson, 6268003 rec # 17788993 \$6,300.00 \$C. Reid, 6268011 # 17788996 \$6,300.00 Kevin Brown, 6268009 # 1778993 \$6,300.00 T. McDermott, August 2021 6268309 #17514548 \$6,300.00 J. Dewar, 6268310 \$12,600.00 #17751455 A. Daley, 6268312 # 17514554 ATL Automobiles \$6,300.00 and 6268316 #17514568 \$6,300.00 Adrian Dennie			
Evaluation: During the audit of the Falmouth Motor Vehicle Registration , MVRC 's processed during the period June 2021 to August 2021 were examined, and it was established that copies of the MVRC are kept in a secure location. 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'.			
Effectiveness:			

CONFORMITY REPORTS – LICENSING OF MOTOR VEHICLE (NEW & RENEWAL)

Audit of: Licensing of motor vehicle (new & renewal)	Auditor: Carol Gray	Audit Criteria: ISO 9001 2015: 7.3	Auditees:
Audit Evidence:			

Five officers who work in the Taxpayer Service Unit were interviewed on September 10, 2021 about their awareness of the SOP. All five responded they were sensitized and had been sent a copy of the SOP through e-mail. Four of the Officers were able to show the soft copy of the SOP in their email while the other showed a hard copy.

Evaluation:

During the audit of the Falmouth Tax Office, Motor Vehicle Registration (New) walkthrough and interview was conducted with five (5) staff members, who all reported that they were aware of the Units Standard Operating Process(SOP) had a copy and had attended a sensitization session . This 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 – LICENSING OF MOTOR VEHICLE (NEW & RENEWAL)

Audit of: Licensing of motor vehicle (new & renewal)	Auditor: Carol Gray	Audit Criteria: ISO 9001 2015: 7.1.5.1	Auditees:
<p>Audit Evidence:</p> <p>During a walkthrough of the collection area on September 16, 2021, it was observed that all three Collection Officers had a printer in his/her station. No misprints was observed at that time. An additional printer was observed outside of the Cashier Cage in the back office. It was not being used at the time of the audit inspection, the printers examined were #92934716, 92935188, 92934797 & 93033299</p>			
<p>Evaluation:</p> <p>During the audit of the Falmouth Motor Vehicle Registration, an observation was carried out on September 16, 2021. Three Printers were seen been used in the Cashier Cage, the other was in the Backoffice but was not utilized at the time of the audit, all were examined 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.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – LICENSING OF MOTOR VEHICLE (NEW & RENEWAL)

Audit of: Licensing of motor vehicle (new & renewal)	Auditor: Carol Gray	Audit Criteria: ISO 9001 2015: 7.1.5.1	Auditees:
<p>Audit Evidence:</p> <p>A walk through on the Taxpayer Service Area was conducted on September 10, 2021 it as observed that all five taxpayer service officer to include manager and supervisor were all equipped with a desktop computer to conduct their duties.</p>			
<p>Evaluation:</p> <p>During the audit of the Falmouth Tax Office Motor Vehicle Registration five taxpayer Service Officers were observed on September 10, 2021 using desktop computers to conduct their duties. 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.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – LICENSING OF MOTOR VEHICLE (NEW & RENEWAL)

Audit of: Licensing of motor vehicle (new & renewal)	Auditor: Carol Gray	Audit Criteria: ISO 9001-2015:7.1.3 (b)	Auditees:
<p>Audit Evidence:</p> <p>A walk-through of the Collection area was conducted on September 18, 2021 and three Cash Registers seen were all examined and tested to see if they could be closed and the keys were working. Cash Register for Collection Officer F17, was functional, F18 was working however Cash Register for F11 was not working and was seen on the ground in the Collection Cage, the officer was utilizing a Cash Pan to keep the revenue.</p>			
<p>Evaluation:</p> <p>During the audit of the Falmouth Tax Office Motor Vehicle Registration during the period June 2021 to August 2021, three cash registers were tested , two were working and one was not however the revenue was being collected via a Cash Pan.</p>			

This was in conformity to ISO 9001 2015: 7.1.3 b ' 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:

CONFORMITY REPORTS – LICENSING OF MOTOR VEHICLE (NEW & RENEWAL)

Audit of: Licensing of motor vehicle (new & renewal)	Auditor: Carol Gray	Audit Criteria: ISO 9001-2015:7.1.3 (b)	Auditees:
<p>Audit Evidence:</p> <p>During the audit of the Falmouth Tax Office Motor Vehicle Registration(Renewal) during the period June 2021 to August 2021, three cash registers were tested , two were working and one was not however the revenue was being collected via a Cash Pan.</p>			
<p>Evaluation:</p> <p>During the audit of the Falmouth Tax Office Motor Vehicle Registration (Renewal) it was established that there was An Opportunity for Improvement for Management to include the Cash Pan as Resources in its SOP as it was used whenever the Cash Register was not working as ISO 9001-2015 7.1.3 stated 'The organization shall ensure that the resources provided are maintained to ensure their continued fitness for their purposes</p>			
<p>Effectiveness:</p>			