

Spanish Town Tax Office

ISO 9001:2015 Quality Management System Audit

Internal Audit Report

Audit Dates: September 20, 2021 - October 4, 2021

Audit Report: ISO 9001:2015 Quality Management System Audit Internal Audit Company Limited	Audit: Report No. 347
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Audited Facility: Company Limited

Address: 1 Twickenham Park

Audit Team: Natasha Whyte, Sharon Chambers-Hinds, Carolyn Fagan-Burrell, Recardo Rowe, Kerena Graham, Deandra Harvey Leachman, Maxine Morrison Campbell, Carol Gray, Sherine Lewis-Daley, Babette Higgins, Paula Wallace-Stewart, Ossain Jones, Senatra Lewis, Necoya Thomas, Everton Bonner

Date Of Audit: September 20, 2021 - October 4, 2021

Scope Of Audit: Full system audit of the Quality Management System. The scope of TAJ's Quality Management System starts from the point of contact with the customer inline or online, ensuring effective delivery of revenue administration that results in the issuing of qual

Contact Person:

Summary of Non-Conformities Identified in The Internal Audit Process

Process #	Process Names	Non Confor mances
1	Application for Motor Vehicle Titles (New, Transfer and Substitute)	2
2	Conducting Audits (Field and Desk)	1
3	Context of the Organisation	1
4	Continuous Improvement	1
5	Driver's Licence Application and Production (New and Renewal)	3
6	e-Services Registration (inline and online)	3
7	Filing and Processing of Returns (online and inline)	1
8	GCT Registration	5
9	Human Resource Development - Training	1
10	Payment Compliance	1
11	Preventative Maintenance - ICT	1
12	Preventative Maintenance - Property	5
13	Receipt and Processing of Payments (inline and online)	1
14	Staff Awareness of the Quality Policy	1
15	TRN Registration	1
	TOTAL	28

Summary of Conformities Identified in The Internal Audit Process

Process #	Process Names	Conformanc es
1	Application for Motor Vehicle Titles (New, Transfer and Substitute)	8
2	Communication of Quality Policy	1
3	Conducting Audits (Field and Desk)	5
4	Context of the Organisation	5
5	Continuous Improvement	1
6	Driver's Licence Application and Production (New and Renewal)	5
7	e-Services Registration (inline and online)	11
8	Filing and Processing of Returns (online and inline)	9

9	GCT Registration	2
10	Human Resource Development - Training	5
11	Leadership	4
12	Licensing of motor vehicles (new and renewal)	5
13	Payment Compliance	31
14	Performance	3
15	Preventative Maintenance - ICT	5
16	Preventative Maintenance - Property	7
17	Procurement	7
18	Production of motor vehicle titles	20
19	Receipt and Processing of Payments (inline and online)	14
20	Refunds Processing	6
21	Registration of Motor Vehicle (New and Transfer)	3
22	Risk and Opportunities	2
23	TRN Registration	5
24	Zero Rating	6
	TOTAL	170

Summary of Opportunities for Improvement Identified in The Internal Audit Process

Process #	Process Names	Conformances
1	Application for Motor Vehicle Titles (New, Transfer and Substitute)	1
2	Conducting Audits (Field and Desk)	1
3	Context of the Organisation	1
4	Driver's Licence Application and Production (New and Renewal)	1
5	e-Services Registration (inline and online)	1
6	GCT Registration	2
7	Human Resource Development - Training	1
8	Leadership	1
9	Licensing of motor vehicles (new and renewal)	3
10	Payment Compliance	1
11	Preventative Maintenance - ICT	2
12	Receipt and Processing of Payments (inline and online)	3
13	TRN Registration	1
	TOTAL	19

The audit is initiated by the Policy and Transformation Branch and the management representative who is the General Manager for the location and is in charge of the QMS.

AUDIT BRIEF

Audit Ref	1629141196	Audit of:	ISO 9001:2015 Quality Management System Audit
Date Scheduled	September 20, 2021 - October 4,	Locations	1 Twickenham Park, Spanish Town,

	2021	St. Catherine, Jamaica
<p>Audit Team: Natasha Whyte, Sharon Chambers-Hinds, Carolyn Fagan-Burrell, Recardo Rowe, Kerena Graham, Deandra Harvey Leachman, Maxine Morrison Campbell, Carol Gray, Sherine Lewis-Daley, Babette Higgins, Paula Wallace-Stewart, Ossain Jones, Senatra Lewis, Necoya Thomas, Everton Bonner</p> <p>Audit Team Leader: Natasha Whyte</p>	Process Owner(s):	<p>Keresha King Williams-Manager - NMVR Kevin Kent-Assistant General Manager - Compliance Karlene Johnson-Mills-Assistant General Manager - Taxpayer Service and Education Horatio Williams-Assistant General Manager - Taxpayer Accounts and Collections Beverley Taylor Thomas-Assistant General Manager - Audit Christine Webb-General Manager Sharon Mitchell-Director - Human Resource Development Natasha Sampson-Chief Information Officer Sandra Logan-Chief Property Services and Admin Officer Venice Ricketts Burton-General Manager - Centralised Operations</p>
<p>Purpose:</p> <p>To test the readiness of the location's QMS for certification.</p>		
<p>Background and Context:</p> <p>Tax Administration Jamaica is participating in the ISO Certification Programme which falls under Strategic Public Sector Transformation (SPST) Project. The project is led by the Ministry of Finance & the Public Service, and seeks to attain ISO 9001:2015 c</p>		
<p>Scope:</p> <p>Full system audit of the Quality Management System. The scope of TAJ's Quality Management System starts from the point of contact with the customer inline or online, ensuring effective delivery of revenue administration that results in the issuing of qual</p>		

Criteria:
ISO 9001:2015, Spanish Town Tax Office's documented information and legislative requirements.
Objectives:
The Internal Audit Unit (IAU) will be conducting an examination on the operations of the Spanish Town Tax Office. The objectives of the audit are to determine: 1. Conformity to the ISO 9001 standards; 2. Conformity to organizational requirements;

Company Limited Audit Plan

Opening Meeting:
Who: Natasha Whyte, Sharon Chambers-Hinds, Carolyn Fagan-Burrell, Recardo Rowe, Kerena Graham, Deandra Harvey Leachman, Maxine Morrison Campbell, Carol Gray, Sherine Lewis-Daley, Babette Higgins, Paula Wallace-Stewart, Ossain Jones, Senatra Lewis, Necoya Thomas, Everton Bonner, Keresha King Williams, Kevin Kent, Karlene Johnson-Mills, Horatio Williams, Beverley Taylor Thomas, Christine Webb, Fitzroy Wedderburn, Sharon Mitchell, Natasha Sampson, Sandra Logan, Venice Ricketts Burton
When: Friday, `August` `13`, 2021
Where: Virtual Online (via Microsoft Teams)
What to cover: Context of the Organisation Risk and Opportunities Leadership Performance Continuous Improvement
The Audit To be shared with auditors and auditees
Closing Meeting:
Who: Natasha Whyte, Sharon Chambers-Hinds, Carolyn Fagan-Burrell, Recardo Rowe, Kerena Graham, Deandra Harvey Leachman, Maxine Morrison Campbell, Carol Gray, Sherine Lewis-Daley, Babette Higgins, Paula Wallace-Stewart, Ossain Jones, Senatra Lewis, Necoya Thomas, Everton Bonner
When: To be determined
Where: Virtual Online (via Microsoft Teams)

AUDIT SCHEDULE

Processes	Auditor	Auditee	Date/Time
Context of the Organisation	Natasha Whyte	Fitzroy Wedderburn	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM
Payment Compliance	Maxine Morrison Campbell	Joan Williams	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM
GCT Registration	Babette Higgins	Tanya Carson	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM
TRN Registration	Babette Higgins	Tanya Carson	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM
e-Services Registration (inline and online)	Paula Wallace-Stewart	Tanya Carson	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM
Zero Rating	Ossain Jones	Tanya Carson	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM
Licensing of motor vehicles (new and renewal)	Carol Gray	Ruth Francis	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM
Receipt and Processing of Payments (inline and online)	Paula Wallace-Stewart	Ruth Francis	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM
Refunds Processing	Deandra Harvey Leachman	Easton Robinson	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM
Filing and Processing of Returns (online and inline)	Senatra Lewis	Dawn Hanson	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM

Staff Awareness of the Quality Policy	Recardo Rowe	Fitzroy Wedderburn	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM
Driver's Licence Application and Production (New and Renewal)	Sherine Lewis-Daley	Tanya Carson	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM
Application for Motor Vehicle Titles (New, Transfer and Substitute)	Carol Gray	Tanya Carson	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM
Registration of Motor Vehicle (New and Transfer)	Carol Gray	Tanya Carson	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM
Risk and Opportunities	Natasha Whyte	Fitzroy Wedderburn	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM
Leadership	Natasha Whyte	Fitzroy Wedderburn	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM
Performance	Natasha Whyte	Fitzroy Wedderburn	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM
Continuous Improvement	Natasha Whyte	Fitzroy Wedderburn	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM
Procurement	Everton Bonner	Stacy Ivey	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM
Human Resource Development - Training	Kerena Graham	Michael Marshall	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM
Preventative Maintenance - Property	Recardo Rowe	Andrew Shaw	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM
Preventative Maintenance - ICT	Recardo Rowe	Jason Wilson	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM
Conducting Audits (Field and Desk)	Deandra Harvey Leachman	Easton Robinson	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM
Production of motor vehicle titles	Necoya Thomas	Keresha King Williams	August 13, 2021 9:00 AM - FAugust 31, 2021 5:00 PM
Communication of Quality Policy	Recardo Rowe	Fitzroy Wedderburn	August 13, 2021 9:00 AM - FAugust

CONFORMITY REPORTS – CONTEXT OF THE ORGANISATION

Audit of: Context of the Organisation	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 clause 4.2	Auditees: Fitzroy Wedderburn
<p>Audit Evidence:</p> <p>The Stakeholders Analysis Matrix was created February 18, 2021. The matrix showed ten (10) categories of stakeholders and their needs, wants and expectations.</p> <p>Evaluation:</p> <p>During the review of whether the Spanish Town Tax Office understood the needs and expectations of its interested parties, it was established that the Office identified the needs and expectations of its interested parties which were relevant to the QMS. This was in conformity to ISO 9001:2014 4.2 (a, b), which required that the organization shall identify the interested parties that are relevant to the QMS and the requirement of these interested parties.</p> <p>Effectiveness:</p>			

CONFORMITY REPORTS – CONTEXT OF THE ORGANISATION

Audit of: Context of the Organisation	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 clause 4.3	Auditees: Fitzroy Wedderburn
<p>Audit Evidence:</p> <p>The scope was determined by looking at the functional areas of the tax office and selecting those core processes for each functional areas so the scope would touch on the entire operation of the tax office. The Spanish Town Tax Office has identified its external and internal issues. The sections of the ISO not used by Spanish Town Tax Office are 7.1.5.2, 8.2.3.1 (a,e). The scope is documented in the quality policy document and maintained as documented evidence. The scope covers 13 processes and states what products and services are covered by the QMS. Changes to the scope would be carried out by continued analysis to see if they are meeting the needs and capitalizing on strength and opportunity, and addressing some of the weaknesses noted in the SWOT analysis. Also, looking at the totality and maturity of the processes at the location to the extent they can conform to the ISO Standard. The changes in the legislation would be included in the PESTEL analysis to see the extent of those external factors affecting the operations internally.</p> <p>Evaluation:</p>			

During the review of the scope of the QMS, it was determined that the Spanish Town Tax Office was in conformity to ISO 9001:2015 4.3 as the scope was determined by considering the internal/external issues, stakeholder requirements and its products and services and was documented in the approved Quality Policy document.

Effectiveness:

CONFORMITY REPORTS – CONTEXT OF THE ORGANISATION

Audit of: Context of the Organisation	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 clause 4.4.1(b)	Auditees: Fitzroy Wedderburn
<p>Audit Evidence:</p> <p>The office has determined its sequence and interaction of the processes which were represented in the Macro process flow chart and the sequence and interaction of key QMS processes document. This document was created by the Organization Development Unit (OD) in consultation with the Policy and Transformation Unit. It was approved by the Commissioner General (CG) and maintained by the OD unit.</p>			
<p>Evaluation:</p> <p>During the review of whether the Office determined its sequence and interaction of the QMS process it was determined that the office has a documented Sequence and interaction of process which is in conformity to ISO 9001:2015 4.4.1(b) which states the the organization shall determine its sequence and interaction of processes.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – CONTEXT OF THE ORGANISATION

Audit of: Context of the Organisation	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 clause 4.4.1 (c & d)	Auditees: Fitzroy Wedderburn
<p>Audit Evidence:</p> <p>The criteria, methods and measurement needed to operate the processes were in place. This came from the Divisional Plan, work plan to the ISO Quality Objective Reports. The Quality Objective report was the monitoring tool which were prepared monthly and copies of these were received for April 2021 to July 2021. These reports provide information that management can use to determine areas for improvement. The resources needed for the QMS was outlined in the Process Flow Charts in the SOPs. The resources were made available through purchases by the Procurement</p>			

Unit. Responsibilities for the processes were recorded in the SOP's which were all approved for the processes under review.

Evaluation:

The review of the Spanish Town Tax Office Quality Management System showed that, there was documentary evidence of the criteria and methods needed to ensure the effective operation and control of the process, they determined the processes needed and assigned the responsibilities and authorities for the processes. This was in conformity with ISO 9001:2015 clause 4.4.1 (c, d and e).

Effectiveness:

CONFORMITY REPORTS – CONTEXT OF THE ORGANISATION

Audit of: Context of the Organisation	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 clause 4.4.2 (a & b)	Auditees: Fitzroy Wedderburn
Audit Evidence:			
The documented information which supports the QMS Process are the SOP's which were received for all the process of the QMS. The SOP's were prepared by OD Unit in collaboration with the process owners. Evidence of the preparation of the SOP's and the approvals are recorded on the SOP's as well as revisions made to the SOP's. Checks on whether the processes were carried out as planned were evident in the verification report and supervisory checks are embedded in the SOP's.			
Evaluation:			
The review of the QMS and its processes has disclosed that the office has maintained documented information to support its processes in the form of SOP's and has retained documented information that the processes are being carried out as planned through verification exercises and supervisory controls which are embedded in the processes. This is in conformance to ISO 9001:2015 clause 4.4.2 (a, b) which states the the organizations shall maintain documented information to support is processes and retain documented information that the processes are being carried out as planned.			
Effectiveness:			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00001

Non-Conformity Report #: 1	Auditor (s): Natasha Whyte	Date: August 31, 2021
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Audit of : Context of the Organisation	Audit Criteria: ISO 9001:2015 clause 4.1	
<p>Statement of Nonconformity:</p> <p>During the review of the monitoring of the risk registers for the period May 2021 - July 2021, it was revealed that the functional areas (Compliance, Audit & Assessment, Taxpayer Service, Taxpayer Accounts & Collections) prepared risk registers for the monthly monitoring of the risks. However, there was no evidence that the risks for NMVR Unit were monitored for June 2021 - July 2021, as no risk registers were presented for this period. This was not in conformity to ISO 9001:2015 clause 4.1 which states that the organization shall monitor and review information about the internal and external issues.</p>		
Responsible Party: Christine Webb		
Auditor Signature:	Signature:	

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Natasha Whyte	Date: August 31, 2021
Audit of : Context of the Organisation	Audit Criteria: ISO 9001:2015 clause 4.1	
<p>Statement of Opportunity:</p> <p>There is an opportunity for improvement of the Risk Register by correcting the name of the location in the Overview section of the register and the financial year in the sub-unit registers (Taxpayer Accounts & Collections, Taxpayer service & Education).</p>		
Responsible Party: Christine Webb		
Auditor Signature:	Signature:	

CONFORMITY REPORTS – RISK AND OPPORTUNITIES

Audit of: Risk and Opportunities	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 clause 6.1.1 & 6.1.2	Auditees: Fitzroy Wedderburn
<p>Audit Evidence:</p> <p>The SWOT and Stakeholder Analysis were received and reviewed. The SWOT</p>			

identified the office strengths, weakness opportunities and threats. The Stakeholder Analysis recorded the interested stakeholders to the tax officer and these stakeholders needs, wants and expectations. It also went further to record the need, expectation and wants required by the office/location from the stakeholders. The PESTEL Analysis identified the external factors which would affect the office and the level of possible or negative impact. The Sub- Risk Register recorded the internal and external issues which might affect the processes. Determination of what actions to be taken to address the risks were recorded in the sub-risk registers. There is a criteria document in the risk register for risks to be accept, avoid or transfer. The sub register also recorded how these risks will be treated.

Evaluation:

During the audit of opportunities and risks it was established that ISO 9001:2015 clause 6.1.1 (a-d) which states that the organization shall consider the issues referred to in 4.1. and 4.2 and determine the risks and opportunities that need to be addressed, there was no occurrence of a breach as risks and opportunities that could influence the performance of the QMS were identified through the risk analysis carried out from the SWOT, Pestle and stakeholders analysis. During the audit of opportunities and risks it was established that ISO 9001:2015) & 6.1.2 which states that the organization shall plan actions to address these risks and opportunities; there was no occurrence of a breach as the criteria document in the risk register shows what actions the organization would take to address risks and opportunities.

Effectiveness:

CONFORMITY REPORTS – RISK AND OPPORTUNITIES

Audit of: Risk and Opportunities	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 clause 6.2.1	Auditees: Fitzroy Wedderburn
<h4>Audit Evidence:</h4> <p>The Quality objectives are measurable. This was evident in the Quality Objective Review carried out monthly by the location. Measurement/monitoring was done monthly based on the targets set in the Operational Divisional Plan which filter down to the work plan. The quality objective reports shows whether the targets were met. The quality objectives are communicated throughout the organization via the Key results area(KRA) in the staffs appraisal.</p>			
<h4>Evaluation:</h4> <p>During the review of the establishment of the quality objectives, it was determined that quality objectives were established and implemented as evident in the Quality Objective Monthly Reports. They were consistent with the quality policy, measurable, monitored and communicated within the organization. This was conformity to ISO</p>			

9001:2015 to 6.2.1 (a-g), which speaks to the quality objectives being consistent, measurable, relevant to the conformity of products and services and were being monitored.

Effectiveness:

CONFORMITY REPORTS – LEADERSHIP

Audit of: Leadership	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 clause 5.1.1 (a-d)	Auditees: Fitzroy Wedderburn
Audit Evidence: Management has demonstrated leadership and commitment to the QMS by informing the staff via staff meetings, newsletter and training. Minutes of 1 ISO Sensitization meeting and 2 ISO meetings held with general staff over the period April 2021 to June 2021 was presented. The minutes had record of the staff being informed of the impending ISO certification for the location, training for the QMS, resources which are needed and the importance of maintaining the ISO certification when qualified. Newsletter # 5 dated April 2021 was sent to all users via email informing staff of the impending phase 2 implementation of ISO at the Spanish Town Tax Office. Staff was trained/sensitized in the QMS during the period April 2021 to June 2021. Management also ensured that the quality policy and objectives were established and implemented as evident in the quality policy document. Management also monitored the QMS via the monthly quality objective reports.			
Evaluation: During the review of management commitment to the QMS it was seen where management have demonstrated leadership and commitment to the QMS by ensuring the quality policy and objectives were established and implemented, conducted training sessions with staff to promote the QMS, and by taking accountability of the QMS by reporting on the QMS monthly via their monthly reports. This is in conformity to ISO 9001:2015 clause (5.1.1 a-d) which speaks to management demonstrating leadership and commitment to the QMS.			
Effectiveness:			

CONFORMITY REPORTS – LEADERSHIP

Audit of: Leadership	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 clause 5.2.1	Auditees: Fitzroy Wedderburn
Audit Evidence:			

There is an approved, signed quality policy document which outlines the scope and objectives of the QMS. This policy was made available as documented information and sent to the General Managers. It was retained by the Policy and Transformation Unit. The document was reviewed by the Policy and Transformation Unit and the revision dates were seen recorded on the revision history page of the policy document. The last review date recorded was July 5, 2021 for the expansion of the scope.

Evaluation:

During the review of establishing the quality policy it was seen where the organization has established a quality policy document which was approved by the Executives. The policy was seen appropriate to the purpose of the organization, commitment to satisfy applicable requirements and continued improvement of the QMS. The organization therefore conforms to ISO 9001:2015 clause 5.2.1 (a-d) as management have established, implemented and maintained a quality policy which conforms to ISO standards.

Effectiveness:

CONFORMITY REPORTS – LEADERSHIP

Audit of: Leadership	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 clause 5.2.2	Auditees: Fitzroy Wedderburn
Audit Evidence:			
The quality policy statement was seen on TAJ's intranet and also on the website. It was also displayed in the lobby area and on the wall in the Taxpayer Service Unit.			
Evaluation:			
During the review of Communication of the quality policy it was determined that the location was conforming to ISO 9001:2015 5.2.2 (a-b) as the policy statement was available and maintained, as a documented information on the organization intranet, website, the lobby and in the Taxpayer Service Unit for staff and the taxpayer to see.			
Effectiveness:			

CONFORMITY REPORTS – LEADERSHIP

Audit of: Leadership	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 clause 5.3 (a-b)	Auditees: Fitzroy Wedderburn
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<p>Audit Evidence:</p> <p>There was evidence that the roles and responsibilities for the QMS was assigned through the Job descriptions (JDs) and SOP's. The SOP's & JDs were created by the Organizational Development (OD) Unit in collaboration with the process owners.</p>
<p>Evaluation:</p> <p>During the review of the Organization roles, responsibilities and authorities, it was revealed that, the roles & responsibilities for the QMS were assigned and communicated via the SOPs and Job descriptions. This was in conformity to ISO 9001:2015 clause 5.3 (a-b) which states that top management shall assign the responsibility and authority for ensuring that the QMS conforms to the requirements of the standard and that the processes are delivering their intended output.</p>
<p>Effectiveness:</p>

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Natasha Whyte	Date: August 31, 2021
Audit of : Leadership	Audit Criteria: ISO 9001:2015 clause 5.1.2	
<p>Statement of Opportunity:</p> <p>There is an opportunity for improvement of the Customer Feedback Report by including the specified actions that were implemented to address smoother operation due to COVID-19, in the Resolution Column for the customer complaint on lengthy wait. Also the reasons for no resolutions should be recorded in the remarks column for the issues without resolutions.</p>		
Responsible Party: Christine Webb		
Auditor Signature:		Signature:

CONFORMITY REPORTS – PERFORMANCE

Audit of: Performance	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 clause 9.1.1	Auditees: Fitzroy Wedderburn
<p>Audit Evidence:</p> <p>The QMS is made up of several processes which are all integral to the operation of</p>			

the QMS, therefore all the processes were monitored. A verification exercise was conducted and the results of which were communicated to the respective process owners for corrective action; copy of which was presented for Audit. Monitoring was also carried out monthly by means of the monthly report and the output analysed and evaluated against the targets.

Evaluation:

During the review of Monitoring, measurement, analysis and evaluation it was determined that there was conformity to ISO 9001:2015 9.1.1 which states in part that the organization shall determine what needs to be monitored and measured, the methods for monitoring, measurement and when the monitoring shall be performed. This was evident in the report of the verification exercise conducted and the monthly review reports of the quality objectives carried out.

Effectiveness:

CONFORMITY REPORTS – PERFORMANCE

Audit of: Performance	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 clause 9.1.2	Auditees: Fitzroy Wedderburn
<p>Audit Evidence:</p> <p>A customer satisfaction survey report which is done every two years by an external body (Market Research Services) was received. This was conducted in October 2020 (outside the scope of the QMS) . Customer Feedback report for May 2021 - July 2021 was prepared to show the customer feedback that were submitted by the suggest drop box at the location. The report revealed that corrective actions were taken base on COVID -19 protocols to facilitate smoother flow of operation.</p>			
<p>Evaluation:</p> <p>During the review of customer satisfaction, it was established that the location monitored customers perception which was evident in the Customer feedback report for May 2021 – July 2021. This is in conformity to ISO 9001:2015 clause 9.1.2 which states in part that the organization shall monitor customers perception of the degree to which their needs and expectations have been fulfilled.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PERFORMANCE

Audit of: Performance	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 clause	Auditees: Fitzroy Wedderburn
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	9.2.2 (a-b)	
<p>Audit Evidence:</p> <p>Audits are scheduled by the Internal Audit Unit. Documented information on the scheduling of audits were seen in the Audit Plan for 2021/2022. The criteria and scope were defined and these were seen in the audit programme.</p>		
<p>Evaluation:</p> <p>During the review of Internal Audit, it was established that there is conformity to ISO 9001:2015 clause 9.2.2 (a-b) which states in part that the organization shall plan, establish, implement and maintain an audit programme including the frequency, methods responsibilities..... define the audit criteria and the scope. This was evident in the Audit Plan presented for the financial year 2021/2022 and the Audit Programme presented for the Spanish Town Tax Office.</p>		
<p>Effectiveness:</p>		

CONFORMITY REPORTS – CONTINUOUS IMPROVEMENT

Audit of: Continuous Improvement	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 clause 10.2.1	Auditees: Fitzroy Wedderburn
<p>Audit Evidence:</p> <p>The verification report has been received by the process owners and several non-conformities were identified during the verification exercise. The root causes for the non-conformities were not yet developed at the date of audit August 26, 2021. However the quality management report is being used to monitor the QMS on a monthly basis.</p>			
<p>Evaluation:</p> <p>During the review of continuous monitoring, a Verification Report was presented as evidence of continuous monitoring. The Quality Management Report and Customer Service Reports were also being used to monitor for continuous improvement. This was in conformance to ISO 9001:2015 clause 10.1 which states that the organization shall determine and select opportunities for improvement and implement any necessary actions to meet customer requirements and enhance customer satisfaction.</p>			
<p>Effectiveness:</p>			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00002		
Non-Conformity Report #: 1	Auditor (s): Natasha Whyte	Date: August 31, 2021
Audit of : Continuous Improvement	Audit Criteria: ISO 9001:2015 clause 10.2.2	
<p>Statement of Nonconformity:</p> <p>During the review of continuous monitoring on August 26, 2021, it was established that evidence was not provided on root causes and the corrective action to be taken for the Non-conformities in the Verification Report . This was not in conformance to ISO 9001:2015 10.2.1 which states that when a non-conformities occurs, including any arising from complaints, the organization shall (a) react to the non-conformities and as applicable take action to control and correct it. ISO 9001:2015 clause 10.2.2 which states that the organization shall retain documented information as evidence of (b) the result of any corrective action.</p> <p>Responsible Party: Christine Webb</p>		
Auditor Signature:		Signature:

CONFORMITY REPORTS – PROCUREMENT

Audit of: Procurement	Auditor: Everton Bonner	Audit Criteria: SOP Procurement 1	Auditees: Stacy Ivey
<p>Audit Evidence:</p> <p>An examination of data base of TAJ requisitions processed for the period April 1, 2021 - July 31, 2021 revealed that fifteen (15) requisition memorandum dated January 29, 2021, February 26, 2021, February 26, 2021, April 8, 2021, April 19, 2021, April 27, 2021, April 27, 2021, April 29, 2021, May 12, 2021, May 18, 2021, May 25, 2021, June 4, 2021, June 4, 2021, June 11, 2021 and June 24, 2021 and one (1) requisition email (invitation to tender) were submitted for the Spanish Town Tax office.</p>			
<p>Evaluation:</p> <p>During the review of the Procurement process for the period April 1, 2021 - July 31, 2021, fifteen (15) requisition memorandum along with a requisition email for the Spanish Town Tax Office were submitted to the procurement unit via the Chief Administration, Property and Security Officer. The requisition email (invitation to tender for the procurement of minor works for the waterproofing of the Spanish Town Tax Office and Caretaker's Cottage) was submitted via the CAPSO. This is in conformity with SOP Procurement Step 1 which states that... requisition must be submitted to the Chief, Administration, Property and Security Officer.</p>			

Effectiveness:

CONFORMITY REPORTS – PROCUREMENT

Audit of: Procurement	Auditor: Everton Bonner	Audit Criteria: ISO 9001:2015 clause 8.4.3	Auditees: Stacy Ivey
Audit Evidence: An examination of contract tender documentation for waterproofing at the Spanish Town Tax Office and Caretaker's Cottage revealed bidding document, TAJ-2020/2021-Q3-011 which details requirements, specifications and other details of goods/services to be provided by prospective bidders/suppliers. This document was reportedly uploaded to the GOJ's Procurement Portal, November 11, 2020. For the procurement of goods and services not requiring a contract, sixteen (16) such procurements were evidenced by requisition memos listing goods/service to be provided along with quotation/Performa invoice/estimates from suppliers which reflected the requested goods/service to be provided.			
Evaluation: During the review of the Procurement process for the period April 1, 2021 - July 31, 2021, a file was presented regarding a contract for the procurement of minor works for the waterproofing of the Spanish Town Tax Office and Caretaker's Cottage. This file contains bidding document, TAJ-2020/2021-Q3-011 which details the nature of goods/service to be provided under the contract. For the procurement of goods and services not requiring a contract, requisition memos listing goods/service to be provided along with quotation/Performa invoice/estimates from suppliers which reflected the requested goods/service to be provided were seen. Both are in conformity with ISO 8.4.3 which states... The organization shall ensure the adequacy of requirements prior to their communication to the external provider...			
Effectiveness:			

CONFORMITY REPORTS – PROCUREMENT

Audit of: Procurement	Auditor: Everton Bonner	Audit Criteria: ISO 9001:2015 8.4.1	Auditees: Stacy Ivey
Audit Evidence: An examination of contract tender documentation for waterproofing at the Spanish Town Tax Office and Caretaker's Cottage showed an Evaluation Report which recommended Leopold Enterprise over four other bidders for the contract for the			

provision of the required service. The Evaluation Report was signed by Property Managers Mr. Andrew Shaw and Mr. Andrew Townsend and Officer Manager Mrs. Judith Malcolm-Reid.

Evaluation:

During the review of the Procurement process for the period April 1, 2021 - July 31, 2021, a file was presented regarding a contract for the procurement of minor works for the waterproofing of the Spanish Town Tax Office and Caretaker's Cottage. This file contains an Evaluation Report which made recommendations as to which contractor should be awarded the contract to provide said service. This is in conformity with ISO 8.4.1 which states... The organization shall ensure that externally provided processes, products and services conform to requirements... shall determine the controls to be applied to externally provided processes, products and services

Effectiveness:

CONFORMITY REPORTS – PROCUREMENT

Audit of: Procurement	Auditor: Everton Bonner	Audit Criteria: ISO 9001:2015 clause 8.4.3	Auditees: Stacy Ivey
<p>Audit Evidence:</p> <p>An examination of data base of TAJ requisitions processed for the period April 1, 2021 - July 31, 2021 revealed that Sixteen (16) request for Purchase of Goods and Services (RPGS) numbers 21-22/0030, 21-22/0038, 21-22/0069, 21-22/0079, 21-22/0091, 21-22/0096, 21-22/0108, 21-22/0143, 21-22/0169, 21-22/0186, 21-22/0188, 21-22/0215, 21-22/0244, 21-22/0253, 21-22/0291 and 21-22/0323 were prepared and signed off. Purchase orders were seen for fifteen requisitions. No purchase order was seen for 21-22/0244 for the repair of Tally Printers which was classified as an emergency and not requiring a purchase order. Contract Agreement for the waterproofing of the tax office dated January 19, 2021 was signed by Commissioner General Ainsley Powell and Leopold Enterprise representative Harold Hall and witnessed by Roberta Francis and Donna Hall</p>			
<p>Evaluation:</p> <p>During the review of the Procurement process for the period April 1, 2021 - July 31, 2021, sixteen (16) request for Purchase of Goods and Services (RPGS) were seen approving the purchase. Purchase Orders were seen for fifteen (15), the remainder was classified as an emergency not requiring a purchase order. A Contract agreement was in place approving the waterproofing of the Spanish Town Tax Office and Caretakers cottage. This is in conformity with ISO 8.4.3 (b, 1) which states that... The organization shall ensure the adequacy of requirements prior to their</p>			

communication to the external provider... the approval of: 1) products and services
Effectiveness:

CONFORMITY REPORTS – PROCUREMENT

Audit of: Procurement	Auditor: Everton Bonner	Audit Criteria: ISO 9001:2015 clause 8.4.2 b	Auditees: Stacy Ivey
<p>Audit Evidence:</p> <p>The contract Agreement between Tax Administration Jamaica and Leopold Enterprise Specialist Limited for the waterproofing of the Spanish Town Tax Office and Caretaker's Cottage dated January 19, 2021 was seen signed by Commissioner General Ainsley Powell and Leopold Enterprise representative Harold Hall and witnessed by Roberta Francis and Donna Hall</p>			
<p>Evaluation:</p> <p>During the review of the Procurement process for the period April 1, 2021 - July 31, 2021, a file was presented regarding the procurement of minor works for the waterproofing of the Spanish Town Tax Office and Caretaker's cottage. This file contains signed contract for said service. This is in conformity with ISO 8.4.2 b which states... The organization shall ensure that externally provided processes, products and services do not adversely affect the organization's ability to consistently deliver conforming products and services to its customers... The organization shall.. b) define both the controls that it intends to apply to an external provider and those it intends to apply to the resulting output;</p>			
Effectiveness:			

CONFORMITY REPORTS – PROCUREMENT

Audit of: Procurement	Auditor: Everton Bonner	Audit Criteria: ISO 9001:2015 clause 8.4.2 (d)	Auditees: Stacy Ivey
<p>Audit Evidence:</p> <p>A sample of ten (10) of the selected sixteen procurements for the Spanish Town Tax Office showed six (6) invoices stamped and signed 'Goods/Service satisfactory' along with corresponding payment memo, four had not been paid as yet as no invoice or payment memo were received. Those not paid were Copiers & Consumables Ltd 21-22/0169, Century Business Machines 21-22/0108, EL-Mech Services 21-22/0253 and CAC 2000 Ltd 21-22/0215. For contracted goods/services, payment memo along</p>			

with final invoice certified 'Service satisfactorily completed' was seen in waterproofing contract file presented.

Evaluation:

During the review of the procurement process for the period April 1, 2021 - July 31, 2021, a sample of ten (10) procurements for the Spanish Town Tax was selected to verify that goods/services were satisfactorily provided by suppliers. Six (6) invoices which were stamped and signed 'Goods/Service satisfactory' accompanied by a memorandum recommending payment were seen. Four (4) had not been paid as yet as no invoices or payment memo were received. This is in conformity with ISO 8.4.2 (d) which states... The organization shall... determine the verification, or other activities, necessary to ensure that the externally provided processes, products and services meet requirements.

Effectiveness:

CONFORMITY REPORTS – PROCUREMENT

Audit of: Procurement	Auditor: Everton Bonner	Audit Criteria: ISO 9001:2015 clause 8.4.3	Auditees: Stacy Ivey
Audit Evidence:			
Examination of documentation for the procurement of minor works for the waterproofing of the Spanish Town Tax Office and Caretaker's Cottage showed five (5) selected bidders submitting TCC Nos. 20026238, 20025509, 20026385, 20015102 & 20025434 and NCC Nos. CP-359/11-21/6-3, DI-190/04-21/13-3, EL-261/04-21/20-2, Do-1923/01-22/6-2. Bidder Alfrasure submitted a letter from the NCC along with a copy of a NCC payment receipt.			
Evaluation:			
During the review of the procurement process for the period April 1, 2021 - July 31, 2021 for procurement of minor works for the waterproofing of the Spanish Town Tax Office and Caretaker's cottage, all bidders submitted required qualifications (TCC, NCC certificates) for bidding on the contract. This was in conformity with Procurement Handbook Volume 2 1.3.1 & 1.3.3 which states... Contractors and named sub-contractors participating in Public Sector procurement opportunities shall provide a valid NCC Registration Letter at the time of bid submission... Contractors and named sub-contractors participating in Public Sector procurement opportunities shall provide proof of being tax-compliant by presenting a valid Tax Compliance Certificate. It also conforms with ISO 8.4.3c which states... The organization shall ensure the adequacy of requirements prior to their communication to the external provider... c) competence, including any required qualification of persons;			
Effectiveness:			

CONFORMITY REPORTS – HUMAN RESOURCE DEVELOPMENT - TRAINING

Audit of: Human Resource Development - Training	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 7.1.6	Auditees: Michael Marshall
<p>Audit Evidence:</p> <p>The training and sensitization ISO programs for Spanish Town are derived from a request of the Chief Policy & Transformation Officer which was sent to the General Manager via email d/d January 26, February 4, April 15,23,26,27,29 and May 25,2021. The need for training of 91 staff for the group 1-9 covering the period January - June 2021 was communicated to the Training Unit via email d/d January 26, February 4, April 15,23,26,27,29 and May 25,2021</p>			
<p>Evaluation:</p> <p>During the audit of the Training Unit, for the period April 2021 - July 2021, it was established that, the training needs were identified and communicated by email in conformity with ISO 9001:2015 clause 7.1.6 which states The organization shall determine the knowledge necessary for the operation of its processes and to achieve conformity of products and services. Documentary evidence was retained in conformity to ISO 9001:2015 clause 7.5.3.1 which states that Documented information required by the quality management system and by this International Standard shall be controlled to ensure (a) it is available and suitable for use, where and when it is needed.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – HUMAN RESOURCE DEVELOPMENT - TRAINING

Audit of: Human Resource Development - Training	Auditor: Kerena Graham	Audit Criteria: ISO 9001: 2015 7.4	Auditees: Michael Marshall
<p>Audit Evidence:</p> <p>The quarterly training schedules for April - June 2021 shows that 26 courses were offered to the staff. The training schedules were distributed to all users via email dated April 30, 2021.</p>			

Evaluation:

"During the audit of the Training Unit, for the period April 2021 - July 2021, it was established that the issuing of training schedules for the period was communicated to all officers via email which are in conformity to ISO 9001:2015 clause 7.4 The organization shall determine the internal and external communications relevant to the quality management system, including: a) on what it will communicate; b) when to communicate; c) with whom to communicate; d) how to communicate; e) who communicates."

Effectiveness:

CONFORMITY REPORTS – HUMAN RESOURCE DEVELOPMENT - TRAINING

Audit of: Human Resource Development - Training	Auditor: Kerena Graham	Audit Criteria: ISO 9001: 2015 7.2(b)	Auditees: Michael Marshall
Audit Evidence: The training register showed that officers received ISO training and sensitization, and on the job training within the Audit unit. There were instances of on the job training conducted however there is no documentary evidence to support the training.			
Evaluation: During the audit of the training unit it established that the staff at the Spanish Town Tax office received ISO training and sensitization for the period April 2021- June 2021. This is in conformity with the ISO 9001: 2017 7.2(b) which states the organisation...ensure that these persons are competent on the basis of appropriate education, training, or experience;"			
Effectiveness:			

CONFORMITY REPORTS – HUMAN RESOURCE DEVELOPMENT - TRAINING

Audit of: Human Resource Development - Training	Auditor: Kerena Graham	Audit Criteria: ISO 9001: 2015 8.5.2	Auditees: Michael Marshall
Audit Evidence:			

Certificates were not given to participants for on the job training and sensitization. Certificates were given for the ISO training. The review of sample of 10 participants verified that the certificates for the ISO training were prepared. The name of the officers are listed below 1. Kadeisha Cowell-Lewis 2. Fitzroy Wedderburn 3. Patricia Watson-DeGouthe 4. Ruth Francis 5. Joan Williams 6. Claudia Ricketts 7. Jacqueline Hutchinson 8. Jeveene Thomas 9. Keisha Cooke 10. Norma Lattie

Evaluation:

"During the audit of the training unit it was established that certificates for the ISO training for the period April 2021- June 2021 were prepared for the participants. This is in conformity with ISO 9001:2015 8.5.2 which states in part The organization shall use suitable means to identify outputs when it is necessary to ensure the conformity of products and services."

Effectiveness:

CONFORMITY REPORTS – HUMAN RESOURCE DEVELOPMENT - TRAINING

Audit of: Human Resource Development - Training	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 7.5.3.1	Auditees: Michael Marshall
Audit Evidence:			
"With the advent of the Covid-19 pandemic the courses are administered online. The register for the ISO training are kept in both soft and hard copies. A sample of 8 participants were verified in the register as attending the training for the period April - June 2021 see names below: 1. Stephanie Smith 2. Hugh Samuels 3. Annefred Murray 4. Marvel Bryce 5. Claudia Ricketts 6. Jeffery Brown 7. Natasha Reid-Dixon 8. Alicia Eccleston 9. Kerine Young"			
Evaluation:			
"During the audit of the training unit it was established that the registers for the ISO training for the period April 2021- June 2021 were prepared and maintained for the participants. This is in conformity with ISO 9001:2017 7.5.3.1 (a & b) Documented information required by the quality management system and by this International Standard shall be controlled to ensure: a) it is available and suitable for use, where and when it is needed; b) it is adequately protected (e.g. from loss of confidentiality, improper use, or loss of integrity)."			
Effectiveness:			

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00003		
Non-Conformity Report #: 1	Auditor (s): Kerena Graham	Date: August 31, 2021
Audit of : Human Resource Development - Training	Audit Criteria: ISO 9001:2015 8.4.1	
<p>Statement of Nonconformity:</p> <p>During the audit of the training unit it was established that there was no documentary evidence of evaluation of the ISO Trainers by the 91 participants for the ISO training conducted for the period April 2021- June 2021. This is a non-conformity with ISO 9001:2017 8.4.1 which states The organization shall ensure that externally provided processes, products and services conform to requirements. The organization shall determine and apply criteria for the evaluation, selection, monitoring of performance, and re-evaluation of external providers, based on their ability to provide processes or products and services in accordance with requirements. The organization shall retain documented information of these activities and any necessary actions arising from the evaluations.</p> <p>Responsible Party: Sharon Mitchell</p>		
Auditor Signature:		Signature:

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Kerena Graham	Date: August 31, 2021
Audit of : Human Resource Development - Training	Audit Criteria: ISO 9001:2015 7.2 (d)	
<p>Statement of Opportunity:</p> <p>During the audit of the training unit it was established that the officers received on the job training for 6 processes i.e GCT, Zero-rating, Titles Production, Drivers License, TRN and Receipts and Processing (inline); however there was no retention of documentary evidence. To improve conformity the units should maintain documentations of on the job training conducted to provide information in order to make timely decisions.</p> <p>Responsible Party: Sharon Mitchell</p>		

Auditor Signature:	Signature:
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CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - PROPERTY

Audit of: Preventative Maintenance - Property	Auditor: Recardo Rowe	Audit Criteria: ISO 9001:2015 Clause 7.1.3 (a)	Auditees: Andrew Shaw
<p>Audit Evidence:</p> <p>Preventative Maintenance schedule was provided, however the Property Manager informed the Auditor that the schedule was recently developed and implemented May 2021.</p>			
<p>Evaluation:</p> <p>During the audit of the preventative maintenance property process on August 18, 2021 it was established that a preventative maintenance schedule was in place for the Spanish Town Tax Office. This was in conformance with ISO 9001:2015 clauses 7.1.3 a & b and 7.5.3.1 a & b which states "The organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services a) buildings and associated utilities; b) equipment, and "Documented information required by the quality management system and by this International Standard shall be controlled to ensure: a) it is available and suitable for use, where and when it is needed; b) it is adequately protected (e.g. from loss of confidentiality, improper use, or loss of integrity)." respectively.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - PROPERTY

Audit of: Preventative Maintenance - Property	Auditor: Recardo Rowe	Audit Criteria: N/A	Auditees: Andrew Shaw
<p>Audit Evidence:</p> <p>Service Contract for Janitorial and Garbage Disposal were requested and obtained. However, the Property Manager informed the Auditor that currently at the Spanish Town Tax Office an arrangement has been made with GMC Haulage Ltd to remove</p>			

garbage from the location as service contract provider, Premier Waste Management. Ltd. has not commence services due to the fact that the pervious contractor's skip remains on the premises of the Tax Office.

Evaluation:

During the audit of the preventative maintenance property process on July 8, 2021 it was established that service contracts were in place for both janitorial and garbage disposal at the Spanish Town Tax Office. This was in conformance with ISO 9001:2015 clauses 7.1.4 c and 7.5.3.1 a & b which states " The organization shall determine, provide and maintain the environment necessary for the operation of its processes and to achieve conformity of products and services. NOTE A suitable environment can be a combination of human and physical factors, such as: c) physical (e.g. temperature, heat, humidity, light, airflow, hygiene, noise) and "Documented information required by the quality management system and by this International Standard shall be controlled to ensure: a) it is available and suitable for use, where and when it is needed; b) it is adequately protected (e.g. from loss of confidentiality, improper use, or loss of integrity)." respectively.

Effectiveness:

CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - PROPERTY

Audit of: Preventative Maintenance - Property	Auditor: Recardo Rowe	Audit Criteria: ISO 9001:2015 Clause 7.1.4 (a, b, c)	Auditees: Andrew Shaw
Audit Evidence:			
Walkthrough conducted on August 18, 2021 revealed the existence of a designated emergency assembly point at the car park which was labelled.			
Evaluation:			
During the audit of the preventative maintenance - property process on August 18, 2021 it was established that a designated emergency assembly point was at the car park which was labelled. This was conforming with ISO 9001:2015 7.1.4 which states " The organization shall determine, provide and maintain the environment necessary for the operation of its processes and to achieve conformity of products and services. NOTE A suitable environment can be a combination of human and physical factors, such as: b) psychological (e.g. stress-reducing, burnout prevention, emotionally protective); c) physical (e.g. temperature, heat, humidity, light, airflow, hygiene, noise)			
Effectiveness:			

CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - PROPERTY

Audit of: Preventative Maintenance - Property	Auditor: Recardo Rowe	Audit Criteria: ISO 9001:2015 Clause 7.1.4 (a, b, c)	Auditees: Andrew Shaw
<p>Audit Evidence:</p> <p>Walkthrough conducted August 18, 2021 revealed walk ways and emergency exits were in place and were clearly and properly labelled.</p>			
<p>Evaluation:</p> <p>During the audit of the preventative maintenance - property process on August 18, 2021 it was established that walk ways and emergency exits were in place at the May Pen Tax Office and were clearly and properly labelled and accessible. This was conforming with ISO 9001:2015 7.1.4 which states " The organization shall determine, provide and maintain the environment necessary for the operation of its processes and to achieve conformity of products and services. NOTE A suitable environment can be a combination of human and physical factors, such as: a) social (e.g. non-discriminatory, calm, non-confrontational); b) psychological (e.g. stress-reducing, burnout prevention, emotionally protective); c) physical (e.g. temperature, heat, humidity, light, airflow, hygiene, noise)</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - PROPERTY

Audit of: Preventative Maintenance - Property	Auditor: Recardo Rowe	Audit Criteria: ISO 9001:2015 Clause 7.1.4 (a, b, c)	Auditees: Andrew Shaw
<p>Audit Evidence:</p> <p>Walkthrough conducted on August 18, 2021 revealed the existence of a ramp at the entrance of the building that gave access to physically challenged individuals whether by wheelchair or otherwise</p>			
<p>Evaluation:</p> <p>During the audit of the preventative maintenance - property process on August 18, 2021 it was established that a ramp was constructed at the entrance of the building that gave access to physically challenged individuals whether by wheelchair or</p>			

otherwise. This was conforming with ISO 9001:2015 7.1.4 which states " The organization shall determine, provide and maintain the environment necessary for the operation of its processes and to achieve conformity of products and services. NOTE A suitable environment can be a combination of human and physical factors, such as: a) social (e.g. non-discriminatory, calm, non-confrontational); b) psychological (e.g. stress-reducing, burnout prevention, emotionally protective); c) physical (e.g. temperature, heat, humidity, light, airflow, hygiene, noise)

Effectiveness:

CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - PROPERTY

Audit of: Preventative Maintenance - Property	Auditor: Recardo Rowe	Audit Criteria: ISO 9001:2015 Clause 7.1.4 (a, b, c)	Auditees: Andrew Shaw
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Audit Evidence:

Walkthrough exercise conducted on August 18, 2021 revealed bathroom facilities and kept clean however, the male and female bathroom facilities provided for Taxpayers are in a deplorable condition and requires repair.

Evaluation:

During the audit of the preventative maintenance - property process on August 18, 2021 walkthrough conducted established that bathroom facilities were provided for Taxpayers and were kept clean. This was in conformance with ISO 9001:2015 7.1.4 which states " The organization shall determine, provide and maintain the environment necessary for the operation of its processes and to achieve conformity of products and services. NOTE A suitable environment can be a combination of human and physical factors, such as: a) social (e.g. non-discriminatory, calm, non-confrontational); b) psychological (e.g. stress-reducing, burnout prevention, emotionally protective); c) physical (e.g. temperature, heat, humidity, light, airflow, hygiene, noise)

Effectiveness:

CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - PROPERTY

Audit of: Preventative Maintenance -	Auditor: Recardo Rowe	Audit Criteria: ISO 9001:2015 Clause 7.1.4 (a, b, c)	Auditees: Andrew Shaw
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Property			
<p>Audit Evidence:</p> <p>Walkthrough conducted on August 18, 2021 revealed there were signs and labels in place throughout the Tax Office for Taxpayers to identify different Units to conduct business.</p>			
<p>Evaluation:</p> <p>During the audit of the preventative maintenance property process on August 18, 2021 it was established that the process was conforming with ISO 9001:2015 7.1.4 which states "The organization shall determine, provide and maintain the environment necessary for the operation of its processes and to achieve conformity of products and services. a) social (e.g. non-discriminatory, calm, non-confrontational); b) psychological (e.g. stress-reducing, burnout prevention, emotionally protective); c) physical (e.g. temperature, heat, humidity, light, airflow, hygiene, noise) as there were signs and labels identified throughout the Tax Office for Taxpayers to identify different Units to conduct business.</p>			
<p>Effectiveness:</p>			

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00004		
Non-Conformity Report #: 1	Auditor (s): Recardo Rowe	Date: August 31, 2021
Audit of : Preventative Maintenance - Property	Audit Criteria: ISO 9001:2015 Clause 7.1.3 (a)	
<p>Statement of Nonconformity:</p> <p>During the audit of the preventative maintenance property process August 18, 2021 it was established that monthly report for preventative maintenance work carried out for the period May 2021 - June 2021 were not presented by the Maintenance Officer to show schedule maintenance was executed. This was not in conformance with ISO 9001:2015 7.1.3 a which states "The organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services. a) buildings and associated utilities;"</p>		
Responsible Party: Sandra Logan		
Auditor Signature:		Signature:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00005		
Non-Conformity Report #: 2	Auditor (s): Recardo Rowe	Date: August 31, 2021
Audit of : Preventative Maintenance - Property	Audit Criteria: N/A	
<p>Statement of Nonconformity:</p> <p>During the audit of the preventative maintenance property process on August 18, 2021 it was established that no documentary evidence/record was presented to show maintenance activities were executed accordance with the maintenance schedule presented for the period 2021/2022. This was not in conformance with ISO 9001:2015 clause 7.5.3.1 (a, b) which states " Documented information required by the quality management system and by this International Standard shall be controlled to ensure: a) it is available and suitable for use, where and when it is needed; b) it is adequately protected (e.g. from loss of confidentiality, improper use, or loss of integrity). "</p> <p>Responsible Party: Sandra Logan</p>		
Auditor Signature:		Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00006		
Non-Conformity Report #: 3	Auditor (s): Recardo Rowe	Date: August 31, 2021
Audit of : Preventative Maintenance - Property	Audit Criteria: ISO 9001:2015 Clause 8.2.3.2 (a, b)	
<p>Statement of Nonconformity:</p> <p>During the audit of the preventative maintenance property process on August 18, 2021 it was established that the preventative maintenance work carried out by the Maintenance Officer were not being monitored as no documentary evidence was presented to show monitoring. This was not in conformance with ISO 9001:2015 clause 8.2.3.2 (a) which states "The organization shall retain documented information, as applicable: a) on the results of the review; b) on any new requirements for the products and services. "</p> <p>Responsible Party: Sandra Logan</p>		
Auditor Signature:		Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00007		
Non-Conformity Report #: 4	Auditor (s): Recardo Rowe	Date: August 31, 2021
Audit of : Preventative Maintenance - Property	Audit Criteria: ISO 9001:2015 Clause 7.1.5.1 (a)	
<p>Statement of Nonconformity:</p> <p>During the audit of the preventative maintenance - property process on August 19, 2021 it was established invoice # 21979 and 21857 for the servicing of Fire extinguishers were not signed and stamped service satisfactorily completed for the quarterly servicing of extinguishers. This was not in conformance with ISO 9001:2015 clause 7.15.1 which states "The organization shall determine and provide the resources needed to ensure valid and reliable results when monitoring or measuring is used to verify the conformity of products and services to requirements. The organization shall retain appropriate documented information as evidence of fitness for purpose of the monitoring and measurement resources"</p> <p>Responsible Party: Sandra Logan</p>		
Auditor Signature:		Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00008		
Non-Conformity Report #: 5	Auditor (s): Recardo Rowe	Date: August 31, 2021
Audit of : Preventative Maintenance - Property	Audit Criteria: ISO 9001:2015 Clause 8.4.1 a	
<p>Statement of Nonconformity:</p> <p>During the audit of the preventative maintenance property process on August 18, 2021 it was established that no performance evaluation was implemented to evaluate suppliers at the end of contracts. This was not in conformance with ISO 9001:2015 clause 8.4.1 which states "The organization shall ensure that externally provided processes, products and services conform to requirements. The organization shall determine the controls to be applied to externally provided processes, products and services when: a) products and services from external providers are intended for incorporation into the organization's own products and services;"</p>		

Responsible Party: Sandra Logan	
Auditor Signature:	Signature:

CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - ICT

Audit of: Preventative Maintenance - ICT	Auditor: Recardo Rowe	Audit Criteria: ISO 9001:2015 Clause 7.1.3 (d)	Auditees: Jason Wilson
<p>Audit Evidence:</p> <p>Preventative maintenance schedule was provided for the period 2021/2022 however, preventative maintenance was schedule to be carried out in the second quarter on August 21 and 28, 2021 for the Spanish Town location. Preventative Maintenance schedule for the Drivers Licience System (Monthly) was also presented for the period January 2021 to December 2021. The preventative maintenance carried out for the period April 2021 to June 2021 was verified and the following obtained: Date as per Schedule Date Maintenance was carried out 26/4/2021 26/4/2021 25/5/2021 25/5/2021 21/6/2021 28/6/2021</p>			
<p>Evaluation:</p> <p>During the audit of the Preventative Maintenance -ICT process on August 16, 2021 it was established that Preventative Maintenance Schedules for the periods April 2021 to March 2022 and January 2021 to December 2021 were in place. This established that the process was in conformance with ISO 9001: 2015 clause 7.1.3 which states "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; d) information and communication technology."</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - ICT

Audit of: Preventative Maintenance - ICT	Auditor: Recardo Rowe	Audit Criteria: ISO 9001:2015 Clause 7.1.3 (d)	Auditees: Jason Wilson
<p>Audit Evidence:</p> <p>The preventative maintenance schedule provided indicated that scheduled maintenance was carried out annually for TAJ ICT equipments in accordance with annual workplan. The preventative maintenance schedule provided for the drivers licience system indicated preventative maintenance was carried out monthly which</p>			

was in accordance with the manufacturer specification.

Evaluation:

During the audit of the Preventative Maintenance -ICT process on August 16, 2021 it was established that preventative maintenance for PC's and laptops computers were carried out annually and monthly for the Drivers Licence System. This was in conformance with ISO 9001: 2015 clause 7.1.3 b, d which states " The organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services. NOTE Infrastructure can include: b) equipment, including hardware and software; d) information and communication technology.

Effectiveness:

CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - ICT

Audit of: Preventative Maintenance - ICT	Auditor: Recardo Rowe	Audit Criteria: N/A	Auditees: Jason Wilson
Audit Evidence:			
A copy of the ICT security policy was provided by the System Administrator. The document did not have an approval page however a page was seen for staff members to sign after they have read the policy. The policy was last revised May 9, 2007.			
Evaluation:			
During the audit of the Preventative Maintenance -ICT process on August 16, 2021 it was established that an ICT security policy was in place for the Spanish town Tax Office. This was in conformance with ISO 9001: 2015 clause 7.5.3.1 which states "Documented information required by the quality management system and by this International Standard shall be controlled to ensure: a) it is available and suitable for use, where and when it is needed;"			
Effectiveness:			

CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - ICT

Audit of: Preventative Maintenance - ICT	Auditor: Recardo Rowe	Audit Criteria: N/A	Auditees: Jason Wilson
Audit Evidence:			

<p>Equipment Service Reports and Engineer log Report for maintenance services carried out between the period April 2021 and July 2021 were requested and reviewed for signing off by the responsible Officer "service satisfactorily completed." Please see details below: Imperative Products Ltd Equip. Service Report # Date of service Date certified job satisfactorily completed 0029 3/3/2021 3/3/2021 0325 13/3/2021 13/3/2021 0415 10/5/2021 10/5/2021 0451 6/7/2021 6/7/2021 0383 23/7/2021 23/7/2021 0385 29/7/2021 29/7/2021 E-Gov Engineer log # Date of service Date certified job satisfactorily completed 39986 26/4/2021 26/4/2021 39994 25/5/2021 25/5/2021 42104 28/6/2021 28/6/2021 Copiers and Consumables Ltd Work Order # Date of service Date certified job satisfactorily completed 0036795-1 21/5/2021 21/5/2021 0035824-1 17/6/2021 17/6/2021 0035824-3 23/7/2021 23/7/2021</p>
<p>Evaluation:</p> <p>During the Audit of the Preventative Maintenance - ICT process on August 16, 2021 it was established that equipment service reports, work orders and engineer logs for maintenance works carried were signed off by the Systems and Application Administrators service satisfactorily completed for the period April 2021 - July 2021. This was in conformance with ISO 9001: 2015 clauses 7.1.5.1 and 7.5.3.1 which states" The organization shall determine and provide the resources needed to ensure valid and reliable results when monitoring or measuring is used to verify the conformity of products and services to requirements. and "The organization shall ensure that the resources provided: a) are suitable for the specific type of monitoring and measurement activities being undertaken; Documented information required by the quality management system and by this International Standard shall be controlled to ensure: a) it is available and suitable for use, where and when it is needed;" respectively.</p>
<p>Effectiveness:</p>

CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - ICT

Audit of: Preventative Maintenance - ICT	Auditor: Recardo Rowe	Audit Criteria: N/A	Auditees: Jason Wilson
<p>Audit Evidence:</p> <p>The backup log book was requested and reviewed for the period July 2021 to August 2021 and daily and weekly backups of the INCRS were seen logged in the backup log book for the periods July 5 - 9, 2021 and August 9 - 13, 2021</p>			
<p>Evaluation:</p> <p>During the Audit of the Preventative maintenance - ICT process on August 16, 2021 it was established that daily and weekly back-up of the INCRS were performed for the</p>			

period July 2021 to August 2021. This was in conformance with ISO 9001: 2015 7.5.3.1 a, b which states "Documented information required by the quality management system and by this International Standard shall be controlled to ensure: a) it is available and suitable for use, where and when it is needed; b) it is adequately protected (e.g. from loss of confidentiality, improper use, or loss of integrity)."

Effectiveness:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00009

Non-Conformity Report #: 1	Auditor (s): Recardo Rowe	Date: August 31, 2021
Audit of : Preventative Maintenance - ICT	Audit Criteria: ISO 9001:2015 Clause 7.1.5.1 (a)	
<p>Statement of Nonconformity:</p> <p>During the Audit of the Preventative Maintenance - ICT process on August 16, 2021 it was established that five (5) Officers who proceeded on vacation between the period July 2021 and Sept 2021 were active on the user access report for INCRS, ECARE and MVTTS. This was not in conformance with ISO 9001: 2015 7.1.5.1 which states "The organization shall determine and provide the resources needed to ensure 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: a) are suitable for the specific type of monitoring and measurement activities being undertaken; b) are maintained to ensure their continuing fitness for their purpose.</p> <p>Responsible Party: Natasha Sampson</p>		
Auditor Signature:		Signature:

OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

Opportunity Report #: 1	Auditor (s): Recardo Rowe	Date: August 31, 2021
Audit of : Preventative Maintenance - ICT	Audit Criteria: N/A	
<p>Statement of Opportunity:</p> <p>During the audit of the preventative maintenance ICT equipment process on August 16, 2021 it was established that there was no Service Contract in place for the</p>		

maintenance of Printers at the Spanish Town Tax Office. There exist an opportunity to improve the process and make it more efficient by formally putting in place service contracts for the maintenance of printers at the location.

Responsible Party: Natasha Sampson

Auditor Signature:

Signature:

OPPORTUNITY REPORT

Incident Identification Number: 000000.00002

Opportunity Report #: 2	Auditor (s): Recardo Rowe	Date: August 31, 2021
Audit of : Preventative Maintenance - ICT	Audit Criteria: ISO 9001:2015 Clause 7.1.3 b	
<p>Statement of Opportunity:</p> <p>During the audit of the Motor Vehicle Transfer (full) on August 12, 2021 it was observed that the Collection Officers had difficulties gaining internet connectivity to use the point of sale machines which was due to the instability of the internet connection/signal. Hence there is an opportunity for the improvement of the internet infrastructure to make the process customer service experience more efficient.</p> <p>Responsible Party: Natasha Sampson</p>		
Auditor Signature:		Signature:

CONFORMITY REPORTS – CONDUCTING AUDITS (FIELD AND DESK)

Audit of: Conducting Audits (Field and Desk)	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 Clause 7.5.3.1 a	Auditees: Easton Robinson
<p>Audit Evidence:</p> <p>The Manager Audit stated that she received an email dated April 30, 2021 from the Assistant General Manager (AGM), with programmes documents which included the case listing. The case listing shows details as follows: audit type, tax type, TRN and taxpayer names, which is to be assigned to tax auditors. A total of sixteen (16) cases were assigned to the Manager, Audit as follows: GCT Risk Sc- eight (8); DTCT- five (5) and FIA (3). Another email was sent by the AGM on August 16, 2021 with fifteen (15) GCT cases for assignment.</p>			
Evaluation:			

During the review of the Audit and Assessment process for the period April 2021 - July 2021, it was ascertained that the AGM emailed the programmes document which included the case listing to the Manager Audit, which conforms with Conducting Audit and Assessment (Desk and Field) SOP clause 9.1. AGM forwards the programmes document via email to the Manager, Audit. This evidence also conforms with ISO 7.5.3.1 a which states that documented information required by the quality management system and by this International Standard shall be controlled to ensure a) it is available and suitable for use, where and when it is needed.

Effectiveness:

CONFORMITY REPORTS – CONDUCTING AUDITS (FIELD AND DESK)

Audit of: Conducting Audits (Field and Desk)	Auditor: Deandra Harvey Leachman	Audit Criteria: Audit and Assessment SOP Clause 9.12.14 and 9.15.12	Auditees: Easton Robinson
<p>Audit Evidence:</p> <p>The Manager, Audit and Assessment stated that closing conference memorandum and audit reports are to be uploaded to RAiS. From the monthly closed cases report for the period April 2021 to July 2021; RAIS was checked for uploaded documents namely the closing conference and audit report for three (3) cases. The checks revealed that these documents were uploaded for all three (3) cases as follows: Sashana Beharie-119-318-431; Dawn Brown-101-116-233; Barlig Investment Co. Ltd.-000-574-066</p>			
<p>Evaluation:</p> <p>During the review of the Audit and Assessment process, it was ascertained that all required documents were uploaded to RAIS for all three (3) closed cases selected from the period April 2021 to July 2021, which complied with the Conducting Audits and Assessments (Field and Desk) SOP clause 9.12.14- scans and uploads the Closing Conference Memo to RAiS and 9.15.12-uploads the audit reports to RAiS. The evidence fulfills ISO 9001: 2015 7.5.3.2.a & b- which states that for the control of documented information, the organization shall address the following -a) distribution, access, retrieval and use; b) storage and preservation, including preservation of legibility.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – CONDUCTING AUDITS (FIELD AND DESK)

Audit of: Conducting Audits (Field and Desk)	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 Manager, Audit that the delivery slip or copy of signed Notice of Assessment is uploaded to RAiS as proof of delivery. From the sample of three (3) closed cases selected for the period April 2021 to July 2021, RAiS was checked to verify that signed delivery slips were uploaded; all cases checked had delivery slips uploaded to RAIS as follows: Sashana Beharie; Dawn Brown; Barlig Investment Co. Ltd.</p>			
<p>Evaluation:</p> <p>During the review of the Audit and Assessment process, it was ascertained from RAIS checks, that for the period April 2021 to July 2021, all three (3) cases selected showed that delivery slips were uploaded to RAIS. This complies with with the Conducting Audits and Assessments (Field and Desk) SOP section 9.14.11 which state that the Tax Auditor uploads signed delivery slip and/or signed memo from the Registry and a copy of the Notice of Assessment" to RAiS, if signed by the taxpayer. This evidence fulfills ISO 9001: 2015 8.5.2 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 – CONDUCTING AUDITS (FIELD AND DESK)

Audit of: Conducting Audits (Field and Desk)	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 Clause 8.5.1 c	Auditees: Easton Robinson
<p>Audit Evidence:</p> <p>It was ascertained from the Manager, Audit that a workload review is to be completed by a specific date stated by the AGM. This review sheet is to be completed by each auditor and emailed to the Manager, Audit, who would then complete the recommendations/instructions section on the worksheet and state date reviewed, after discussions with each Auditor. The workload review sheets were requested for the period April 2021 to August 2021 for verification of review by Manager, Audit. Examination revealed that the recommendations/instructions section on workload reviews sheets were completed by the manager and reviewed dates noted on sheets as follows: 21.04.2021; 12.05.2021; 02.06.2021; 23.06.2021; 14.07.2021 and 04.08.2021. It was also verified that the manager review dates on the workload review reports match the cut-off dates stated by the AGM.</p>			
<p>Evaluation:</p>			

During the review of the Audit and Assessment process, it was ascertained that for the period April 2021 to July 2021 the Manager, Audit, conducted a periodic workload review as per dates specified by the AGM, with each member of her team. Workload review sheets were dated (21.04.2021; 12.05.2021; 02.06.2021; 23.06.2021;14.07.2021 and 04.08.2021) and the section for recommendations and instructions on the worksheets were completed by the Manager, Audit. This evidence fulfills ISO 9001: 2015 8.5.1 which states that the organization shall implement production and service provision under controlled conditions. Controlled conditions shall include, as applicable: c) the implementation of monitoring and measurement activities at appropriate stages to verify that criteria for control of processes or outputs, and acceptance criteria for products and services, have been met;

Effectiveness:

CONFORMITY REPORTS – CONDUCTING AUDITS (FIELD AND DESK)

Audit of: Conducting Audits (Field and Desk)	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 Clause 7.1.2	Auditees: Easton Robinson
Audit Evidence:			
The Manager, Audit stated that there is a total of six (6) Auditors, excluding herself. They are Sophia Griffiths; Wayne Bogle; Jenny Elliott; Donnette Stephenson; Felicia Johnson and Nescia Green-Thomas.			
Evaluation:			
During the audit of the Audit and Assessment process, it was ascertained from Manager, Audit stated that her team has a total of (6) auditors who had access to RAiS .This evidence conforms with ISO 9001:2015 7.1.2- The organization shall determine and provide the persons necessary for the effective implementation of its quality management system and for the operation and control of its processes..			
Effectiveness:			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00010

Non-Conformity Report #: 1	Auditor (s): Deandra Harvey Leachman	Date: August 31, 2021
Audit of : Conducting Audits (Field and Desk)	Audit Criteria: ISO 9001:2015 Clause 8.5.1 c	
Statement of Nonconformity:		

During the review of the Audit and Assessment process for the period April 2021 - July 2021, it was ascertained from RAIS checks that the pre-contact analysis documents did NOT show the manager/reviewer name and date of review for all three (3) closed cases examined. This does not comply with the Conducting Audits and Assessments (Field and Desk) SOP clause 9.3.31, which states that the Manager, Audit and Assessment affixes name and date to the Analysis indicating review and approval, if no adjustments are required. This evidence also does not conform with ISO 9001: 2015 clause 8.5.1.c- which states The organization shall implement production and service provision under controlled conditions. Controlled conditions shall include, as applicable: c) the implementation of monitoring and measurement activities at appropriate stages to verify that criteria for control of processes or outputs, and acceptance criteria for products and services, have been met;

Responsible Party: Beverley Taylor Thomas

Auditor Signature:	Signature:
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OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

Opportunity Report #: 1	Auditor (s): Deandra Harvey Leachman	Date: August 31, 2021
Audit of : Conducting Audits (Field and Desk)	Audit Criteria: N/A	
Statement of Opportunity:		
During the review of the Audit and Assessment process, there is an opportunity for improvement of the SOP to include the definitions for desk and field audit and the detail steps for desk audit as this is not specified in the SOP.		
Responsible Party: Beverley Taylor Thomas		
Auditor Signature:	Signature:	

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: 7.5.1 b	Auditees: Keresha King Williams
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Audit Evidence:

During an interview conducted on August 17, 2021 with the Acting Senior Motor Vehicle Titles Officer (SMVTO), it was revealed that titles are received from the Tax Office via the Registry in envelopes and is received by a Senior Motor Vehicle Titles Officer who checks off the number of applications against advice received with applications and place them in a folder in a cabinet for further action. An examination was done on August 17, 2021, on a sample of 5 advice received from the Tax Office between April to June 2021 and signatures were seen on them as evidence applications were checked upon receipt from the Registry.

Evaluation:

During the audit for the Printing of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that a Senior Motor Vehicle Titles Officer sign for and receive applications delivered via the Registry from the Tax Office for printing, this was in conformance to ISO 9001:2015 7.5.1 b, which states that The organization's quality management system shall include: b) documented information determined by the organization as being necessary for the effectiveness of the quality management system

Effectiveness:

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: 8.5.1 c	Auditees: Keresha King Williams
Audit Evidence: <p>During an interview conducted on August 17, 2021 with acting SMVTO, it was established that a MVTO vets applications for completeness and ensure all supporting documents are attached, after which, the advice to which applications are attached is signed and information logged on to NMVR log. A sample of 10 applications were examined on August 17, 2021 for the period April to June 2021 and all were seen with check marks and were uploaded to NMVR Log</p>			
Evaluation: <p>During the audit for the Printing of Motor Vehicle Certificate of Title for the period April to June 2021, it was established that check marks were seen for a sample of 10 applications selected for examination, this conforms to ISO 9001:2015 8.5.1 c , which states that the organization shall implement production and service provision under controlled conditions. Controlled conditions shall include, as applicable: (c) the implementation of monitoring and measurement activities at appropriate stages to verify that criteria for control of processes or outputs, and acceptance criteria for</p>			

products and services, have been met

Effectiveness:

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: 7.5.1 b	Auditees: Keresha King Williams
Audit Evidence: During an interview with the Acting SMVTO, Audit was told that the Manager, NMVR has responsibility to dispatch blank titles to MVTPO or the function is delegated to a SMVTO if the Manager is unavailable. Examination carried out on the titles stock book on August 17, 2021, for the period April to June 2021 revealed that each time blank titles are dispatched for printing the book is updated with the date titles were dispatched, title series, title control number and the stock book was signed by both the Manager and the MVTPO			
Evaluation: During the audit for the Printing of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that the Manager issues blank titles to MVTPO for printing and update the titles stock book accordingly, this was in conformance to ISO 9001:2015 7.5.1 b, which states that The organization's quality management system shall include: b) documented information determined by the organization as being necessary for the effectiveness of the quality management system			
Effectiveness:			

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: 7.2 a,b	Auditees: Keresha King Williams
Audit Evidence: During an interview conducted with the Acting SMVTO, NMVR on August 17, 2021, it was stated that the Unit has 2 Motor Vehicle Title Production Officers who are solely responsible for printing titles and they are the only ones who has access to printing room during printing, with the exception of the Manager and 2 SMVTO. No printing was being done at the time Audit visited the location. However, one MVTPO was seen in the office as officers are working on rotation due to Covid-19 protocols			
Evaluation:			

During the audit for the Printing of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that a MVTPO has sole responsibility for the printing of titles, this was in conformance to ISO 9001:2015 7.2 a,b, The organization shall: a) determine the necessary competence of person(s) doing work under its control that affects the performance and effectiveness of the quality management system; b) ensure that these persons are competent on the basis of appropriate education, training, or experience

Effectiveness:

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 7.5.3.2 a & b	Auditees: Keresha King Williams
Audit Evidence:			
Examination of the Chubb on August 17, 2021 located in the Manager's office where printed titles are kept revealed that titles are secured during and after working hours. A combination and key is used to gain entry to the Chubb.			
Evaluation:			
During the audit for the Printing of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that printed titles are safeguarded in a Chubb in the Manager's office and accessible via the use of a key and combination, this was in conformance to ISO 9001:2015 7.5.3.2 a. b, which states that for the control of documented information, the organization shall address the following, activities, as applicable: a) distribution, access, retrieval and use b) storage and presentation			
Effectiveness:			

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 Clause 7.5.3.2 a	Auditees: Keresha King Williams
Audit Evidence:			
During an interview conducted with Acting SMVTO, NMVR on August 17, 2021, it was revealed that the officers who has access to printed titles are the Manager and 2			

SMVTO. They are the ones who knows the combination and has access to the keys for the Chubb

Evaluation:

During the audit for the Printing of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that they are controls in place to safeguard printed titles, as only the Manager and Senior Officers has access to keys and combination for the Chubb, this was in conformance to ISO 9001:2015 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

Effectiveness:

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: 7.5.1 b	Auditees: Keresha King Williams
Audit Evidence:			
During an interview held with Acting SMVTO on August 17, 2021, Audit was told that only MVTPPO has log-in for the printing machine, with the exception of the Manager and Senior Officers who also have logins and access the printer if the need arises			
Evaluation:			
During the audit for the Printing of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that only MVTPPO has login for the printing machine, with the exception of the Manager and Senior Officers, this was in conformance to ISO 9001:2015 7.5.1 b, which states that The organization's quality management system shall include: b) documented information determined by the organization as being necessary for the effectiveness of the quality management system			
Effectiveness:			

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 7.5.3.2 a	Auditees: Keresha King Williams
Audit Evidence:			

During an interview with Acting SMVTO on August 17, 2021, it was revealed that there are two MVTPOs in the National Motor Vehicle Registry and both have their own unique log-in for both the computer and the printing machine. The Manager and Senior Officers also have logins

Evaluation:

During the audit for the Printing of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that only authorized officers have logins and access to the printing machine and computer, this was in conformance to ISO 9001:2015 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

Effectiveness:

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: 7.2 a,b	Auditees: Keresha King Williams
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Audit Evidence:

During an interview held with the Acting SMVTO on August 17, 2021, it was stated that staff were formerly trained to use RAiS and continue to receive on the job and formal training as the need arises, in terms of, upgrades to RAiS and any other changes made in the software

Evaluation:

During the audit for the Printing of Motor Vehicle Certificate of Title for the period April to June 2021, it was established that officers have been receiving both formal and on-the-job RAiS training as the need arises, this was in conformance to ISO 9001:2015 7.2 a,b, The organization shall: a) determine the necessary competence of person(s) doing work under its control that affects the performance and effectiveness of the quality management system; b) ensure that these persons are competent on the basis of appropriate education, training, or experience;

Effectiveness:

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 Clause	Auditees: Keresha King Williams
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	7.1.3 b	
<p>Audit Evidence:</p> <p>During an interview with the Acting SMVTO on August 17, 2021, it was disclosed to audit that there is a maintenance schedule but machine/equipment are serviced based on it, machine/equipment are serviced as the need arises, that is, IT is immediately called in to rectify any issues with the machine/equipment</p>		
<p>Evaluation:</p> <p>During the audit, Printing of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that machines/equipment are serviced by the IT Unit as the need arise, this was in conformance to ISO 9001:2015, 7.1.3, 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. NOTE: Infrastructure can include: b) equipment, including hardware and software</p>		
<p>Effectiveness:</p>		

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 7.5.3.2 a	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>During an interview with the Acting SMVTO, NMVR, held on August 17, 2021, it was stated that a Title Listing Report and an Advice is printed and dispatched with printed titles to the Spanish Town Tax Office and copies retained for filing. The file was checked and copies of the Title Listing Report and Advice were seen filed for the period April to June 2021.</p>			
<p>Evaluation:</p> <p>During the audit for the Bagging and Dispatching of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that printed titles are dispatched with the relevant documentation, i.e, title listing report and advice, this was in conformance to ISO 9001:2015 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 – PRODUCTION OF MOTOR VEHICLE

TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 Clause 7.5.3.2 a	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>During an interview with the Acting SMVTO, NMVR held on August 17, 2021, it was stated that the Titles Dispatch Book is kept in the Printing Room and is accessible to MVTPO, Manager and Supervisors. It is written up for printed titles that are being prepared for dispatch. examination carried out the titles dispatch book on August 17, 2021, for the period April to June 2021, showed that for each batch of titles printed and are being dispatched the title series and title control numbers are recorded by the MVTPO in the dispatch book and then handed to the Manager</p>			
<p>Evaluation:</p> <p>During the audit for the Bagging and Dispatching of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that the title dispatch book is kept in the MVTPO office and is accessible to MVTPO, Manager and Senior Officers, this was in conformance to ISO 9001:2015 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 – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: 7.5.3.2 a.d	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>During an interview held with the Acting, SMVTO, NMVR, on August 17, 2021, it was disclosed that the Manager is responsible for vetting and dispatching printed titles or the function is delegated to a SMVTO in the absence of the manager. Examination of the Titles Dispatch Book on August 17, 2021, for the period April to June 2021, showed evidence of checks done for titles that were dispatched.</p>			
<p>Evaluation:</p> <p>During the audit for the Bagging and Dispatching of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that checks and balances were done in the Titles Dispatch Book for printed titles that were dispatched, this was in conformance to ISO 9001:2015 7.5.3.2 d, which states that for the control of documented information, the organization shall address the following, activities, as applicable: a) distribution, access, retrieval and use d) retention and disposition</p>			

Effectiveness:

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: 7.5.3.2 a.d	Auditees: Keresha King Williams
Audit Evidence: During an interview with the Acting SMVTO, NMVR held on August 17, 2021, it was revealed that duplicated or misaligned titles are taken from batch of titles being prepared for dispatch, listed and placed in a cabinet for approved shredding at a later date. An examination was carried out of the cabinet on August 17, 2021 and the titles were seen listed and stored in a small box			
Evaluation: During the audit for the Bagging and Dispatching of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that duplicated or misaligned titles are taken from batch, listed and placed in a cabinet for approved shredding at a later date, this was in conformance to ISO 9001:2015 7.5.3.2 d, which states that for the control of documented information, the organization shall address the following, activities, as applicable: a) distribution, access, retrieval and use d) retention and disposition			
Effectiveness:			

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: 7.5.3.2 a.d	Auditees: Keresha King Williams
Audit Evidence: One of 4 Chubbs located in the Manager's office was examined on August 17, 2021 and printed titles were seen placed inside, audit was told that a combination and key is used to open Chubb and is accessible to the Manager and 2 SMVTO which shows that printed titles are safeguarded			
Evaluation: During the audit for the Bagging and Dispatching of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that printed titles are safeguarded in a Chubb which is accessible through the use of a key and			

combination, this was in conformance to ISO 9001:2015 7.5.3.2 d, which states that for the control of documented information, the organization shall address the following, activities, as applicable: a) distribution, access, retrieval and use d) retention and disposition

Effectiveness:

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: 7.5.3.2 a.d	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>During an interview with the Acting SMVTO, NMVR held on August 17, 2021, Audit was told that only the Manager and 2 SMVTO has access to printed titles and they are the only ones with keys and combination to the Chubb which host printed titles</p>			
<p>Evaluation:</p> <p>During the audit for the Bagging and Dispatching of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that only authorized officers has access to printed titles, prior to them being dispatched, this was in conformance to ISO 9001:2015 7.5.3.2 d, which states that for the control of documented information, the organization shall address the following, activities, as applicable: a) distribution, access, retrieval and use d) retention and disposition</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: 7.5.3.2 a.d	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>Examination of the Title Dispatch Book was carried out on August 17, 2021 for the period April to June 2021 and it showed that the Manager/Supervisor checks and signs all printed titles that are being prepared for dispatched</p>			
<p>Evaluation:</p> <p>During the audit for the Bagging and Dispatching of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that the Manager checks titles before they are dispatched, this was in conformance to ISO 9001:2015 7.5.3.2</p>			

d, which states that for the control of documented information, the organization shall address the following, activities, as applicable: a) distribution, access, retrieval and use d) retention and disposition

Effectiveness:

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: 7.5.3.2 a.d	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>Interview with Acting SMVTO, NMVR was held on August 17, 2021, and it was revealed that MVTPO has their own unique log-in for the computer and the printing machine. The Manager, as well as, two Senior Officers also has login and has access to printer</p>			
<p>Evaluation:</p> <p>During the audit for the Bagging and Dispatching of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that only officers who are authorized to print titles has logins and access to printer, this was in conformance to ISO 9001:2015 7.5.3.2 d, which states that for the control of documented information, the organization shall address the following, activities, as applicable: a) distribution, access, retrieval and use d) retention and disposition</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: 7.2 a,b	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>During an interview with the Acting SMVTO, NMVR that was held on August 17, 2021, Audit was told that staff were trained via on the job training to use NMVR Log</p>			
<p>Evaluation:</p> <p>During the audit for the Bagging and Dispatching of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that all officers were knowledgeable on how to use NMVR Log, this was in conformance to ISO 9001:2015 7.2 a,b, The organization shall: a) determine the necessary competence of person(s)</p>			

doing work under its control that affects the performance and effectiveness of the quality management system; b) ensure that these persons are competent on the basis of appropriate education, training, or experience

Effectiveness:

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: 7.5.3.2, d	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>During an interview with the Acting SMVTO, NMVR on August 17, 2021, audit was told that the Manager has responsibility to contact the Registry when titles are ready for dispatch. The Title Dispatch Book was examined on August 17, 2021 and was examined for the period April to June 2021 where signatures were seen as evidence that a representative from the Registry receives bag containing titles for delivery to the Tax Office</p>			
<p>Evaluation:</p> <p>During the audit for the Bagging and Dispatching of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that the Manager contacts the Registry for motor vehicle certificate of titles being dispatched, this was in conformance to ISO 9001:2015 7.5.3.2 d, which states that for the control of documented information, the organization shall address the following, activities, as applicable: a) distribution, access, retrieval and use d) retention and disposition</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – REGISTRATION OF MOTOR VEHICLE (NEW AND TRANSFER)

Audit of: Registration of Motor Vehicle (New and Transfer)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 7.5.3.2 a	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>Twenty MVOI applications were reviewed for the period April 2021 to July 2021 and all had the relevant supporting documents. Application forms were inspected for the following taxpayers; Hugh Jones, Dennis Beckford, Roshane Holme, Cleveland Muir, Eric Dixon, Richard Silpot, Johvon Williams, Janet Haughton, Twain Brown, Wisynco</p>			

Group Ltd, Anderson Commerce Vehicles Ltd., Nicholas Simpson, Ms.Tech Solutions Ltd, Kevin Minott, Orain Morgan, Samantha Burg, GAIA Construction Company Ltd, Alexander Clare, Broderick Smith, Richard Braham

Evaluation:

During the audit of the Motor Vehicle Registration (Renewal) twenty MVOI forms were examined and all had requisite supporting documents. 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 – REGISTRATION OF MOTOR VEHICLE (NEW AND TRANSFER)

Audit of: Registration of Motor Vehicle (New and Transfer)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 Clause 7.5.3.2 a	Auditees: Tanya Carson
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Audit Evidence:

Copies of Motor Vehicle Registration Certification (MVRC) were seen in a locked motor vehicle room accessible to Taxpayer Accounts Staff and Supervisors. Samples from the period April to July 2021 were examined' they were filed in numerical order and were wrapped in an elastic band. Four batches A6350110-6350179; A6349657-6349701; A6350362-6350310; A6349814-6349855 & A6349735-6349789. The following details were verified on each(Five are highlighted below) Receipt # 17344968 dated May 14, 2021 for \$12,600.00, Rec # 17344987 dated May 14, 2021 \$12,600.00, Rec # 17344986 dated May 14, 2021 \$6300.00, Rec # 17344965 dated May 14, 2021 \$9,240.00 and Rec.# 17344965 dated May 14, 2021 \$9,240.00

Evaluation:

During the audit of the Motor Vehicle Registration (Renewal) four batches of Motor Vehicle Registration Certificate (MVRC) processed during the period April 2021 to August 2021 were selected and examined. All had the transaction date, amount paid, receipt number, taxpayer name for which each MVRC was related to. This was in conformity with SOP 12 which states Collection Officer files and stores copy of MVRC and 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 – REGISTRATION OF MOTOR VEHICLE (NEW AND TRANSFER)

Audit of: Registration of Motor Vehicle (New and Transfer)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 Clause 7.1.5.1 (a)	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>A walk-through of the Collection area was conducted and nine Cash Registers were seen, all examined and tested to see if they could be closed and the keys were working. All were functional.</p>			
<p>Evaluation:</p> <p>During the audit of the Motor Vehicle Registration(Renewal) nine cash registered were examined and all 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 – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

Audit of: Application for Motor Vehicle Titles (New, Transfer and Substitute)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 7.5.3.1	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>Twenty processed applications done in the period April 2021- July 2021 were examined, all had the relevant supporting document affixed, the following are listed by Taxpayer Name and Vehicle MVID; Hugh Jones 355110, D. Beckford 3689458, R. Holme 9492290, C. Muir 520220, Eric Dixon 724482, R. Silpot 8964310, Johvon Williams 1564651, J. Haughton 9966093, T. Brown 99631, Wisynco Group 9962814, Wisynco Group 9962813, Andersons Commerce Vehicles Ltd 9964427,, N. Simpson 996314, Ms. Tech Solutions Ltd 4626012, K. Minott 6115098, O. Morgan 9746058, S. Burg 7124513, GAIA Construction Co. Ltd 5260048, Alexander Clare 6839404, B. Smith 5769718 & Richard Braham 9793531</p>			
<p>Evaluation:</p>			

During the audit of the Motor Vehicle Transfer (Partial) twenty processed applications were reviewed during the period April 2021 to July, 2021 , all had the relevant supporting documents attached. This was in conformity to SOP 1 where taxpayer submits supporting documents to TSO and with ISO 9001-2015 7.5.32 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 – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

Audit of: Application for Motor Vehicle Titles (New, Transfer and Substitute)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 Clause 7.5.2 (a)	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>Twenty printed titles were selected and examined from batch 2471-2472 printed in June 2021. The signature on each title was compared to the signature listing received from the department, to verify if they had been signed by an authorized officer. All signatures on the forms were verified to be authorized and had the date of application affixed, they are listed below by taxpayer name and title number K. Allen 2471883, D. Henry 2471943, G. Hall 2471933, J. Johnson 2471953, O. Maye 2471963, C. Quallo 2471971, K. Rodrigues 2471977, K. Slue 2471979, C. Thompson 2471983, Williams, 2472165, F. Reid 2471972, T. Cameron 2471907, R. Brown 2471902, A. Benson 2471985, T. Anderson 2471887, C. James 2471950, V. Pusey 2471970, K. Rodgers 2471977 and S. Williams 2471992</p>			
<p>Evaluation:</p> <p>During the audit of the Motor Vehicle Transfer (Partial) twenty printed titles were examined for the period April 2021 to July, 2021 ,the authorized signatures was verified on all Titles examined. This was in conformity with ISO 9001-2015 7.5.1 which states ' the organization's quality management system shall include: documented information determined by the organization as being necessary for the effectiveness of the of the quality management system.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – APPLICATION FOR MOTOR VEHICLE

TITLES (NEW, TRANSFER AND SUBSTITUTE)

Audit of: Application for Motor Vehicle Titles (New, Transfer and Substitute)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 Clause 7.5.3.2 a	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>Twenty titles out of the batch of titles series 2471883-2472165 with 283 titles was posted against the NMVR advice all were accounted for. The Titles were seen stored in two cabinets in the Senior Taxpayer Service Officer office, accessible to all designated officers. A sign marked 'authorized officers only' was seen attached to the cabinets. Three keys were seen for the lock. The titles examined are as follows; 2471883, 2471943, 2471933, 2471933, 2471953, 2471963, 2471971, 2471977, 2471979, 2471983, 2472165, 2471972, 2471907, 2471902, 2471985, 2471887, 2471950, 2471970, 2471977, 2471992, 24712165</p>			
<p>Evaluation:</p> <p>During the audit of the Spanish Town Motor Vehicle Transfer (Partial) twenty titles were selected on August 11, 2021 from a batch of 283 and verified to be stored in a secure location accessible to only designated officers. 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 – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

Audit of: Application for Motor Vehicle Titles (New, Transfer and Substitute)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 Clause 7.5.3.2 a	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>Titles for the following taxpayers were selected from the filing cabinet and posted to RAIS. ALL 10 were verified as being uploaded to RAIS, and the signature of the Taxpayer Service Officer doing the upload verified using the Units Specimen Signature Document for authorized officers. Winston Graham, Kerry-Ann Allen, Fitzroy Reid, Allister Benson, Rajay Brown, Herman Williams, Kevin Rodgers, Carl Quallo, Oral Maye and Devon Henry</p>			
<p>Evaluation:</p> <p>During the audit of the Motor Vehicle Transfer (Partial) ten Titles were verified as</p>			

being uploaded to RAIS during the period April 2021 to July 2021. 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 – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

Audit of: Application for Motor Vehicle Titles (New, Transfer and Substitute)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 Clause 7.5.3.2 b	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>The Title Dispatch Register was reviewed for the period April 06, 2021 to July 29, 2021. It showed that the Taxpayer name, title #, plate #, ID along with its expiration date, taxpayer signature, along with the signature of the person issuing the Title. The audit sample of titles recorded in the dispatched are as follows; Randy Williams, title #2410616, dispatched 15.7.2021 Gerrington Richard title #2374032, dispatched 19.7.2021 Harvey Dacosta title #631443 dispatched 19.7.2021 Donavan Fisher title #2478116 dispatched 19.7.2021 Dane Mollison title #2471966 dispatched 19.7.2021 Caleen Oliver title #2295469 dispatched 19.7.2021</p>			
<p>Evaluation:</p> <p>During the audit of the Motor Vehicle Transfer (Partial) six motor vehicle titles issued from the Dispatch Register were reviewed for the period April 2021 to July, 2021 , all had the taxpayer name, title number, plate number, taxpayer name and issuing officer signature recorded. This was in conformity with ISO 9001-2015 7.5.3.2 (b) 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 – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

Audit of: Application for Motor Vehicle Titles (New, Transfer and Substitute)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 Clause 7.5.3.2 a	Auditees: Tanya Carson
<p>Audit Evidence:</p>			

Twenty printed titles were selected for the period May 2021, all had a copy of the MVID affixed as follows; 355110, 3689458, 9492290, 5202220, 724482, 8964310, 1564651, 9966093, 99631, 9962814, 996283, 9964427, 9966314, 4626012, 6115098, 9746058, 7124513, 5260048, 6839404, 5769718, 9793531

Evaluation:

During the audit of the Motor Vehicle Transfer (Partial) twenty printed Titles were examined for the period April 2021 - July 2021 and all had copy of the MVID affixed. This was in conformity with ISO 9001-2015 7.5.32 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 – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

Audit of: Application for Motor Vehicle Titles (New, Transfer and Substitute)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 Clause 7.5.3.2 a	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>The Title Dispatch Register for the Period April 2021- July 2021 was examined. The book was not ruled or the columns labelled, making it difficult to review. The following information was seen recorded; Taxpayer Name, Title #, plate #, date entered in register, ID information to include expiration date, taxpayer signature and signature of TSO/TSA dispatch officer</p>			
<p>Evaluation:</p> <p>During the audit of the Motor Vehicle Transfer (Full) for the period April 2021 - July 2021, it was verified that the Title dispatch register had all the pertinent information required. This was in conformity with ISO 9001-2015 7.5.32 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 – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

Audit of: Application	Auditor: Carol Gray	Audit Criteria: ISO	Auditees: Tanya
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for Motor Vehicle Titles (New, Transfer and Substitute)		9001:2015 Clause 7.1.3 b	Carson
<p>Audit Evidence:</p> <p>Twelve point of sale Machine were verified, of this amount two were not working and were in the possession of the Manager to be return to the Revenue Accounts Unit. However the other ten were being used by the Collection Officers in there daily activities which were sufficient for the staff to carry our their duties. The POS Machine examined are as follows; NCB #288871765 NCB # 332123076 Scotia # 314761863 NCB #333747070 NCB #315174338 BNS #336361464 BNS #332206739 NCB #324369839 BNS # 330352443 NCB # 330541364</p>			
<p>Evaluation:</p> <p>During the audit of the Motor Vehicle Transfer (full) for the period April 2021 to July 2021, ten Point of Sale machine were working, and were being used by the officers to complete there tasks which was in conformity with ISO 9001-2015 7.1.3 b which states ' the organization shall determine and provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services. to include equipment hardware and software.</p>			
<p>Effectiveness:</p>			

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00011		
Non-Conformity Report #: 1	Auditor (s): Carol Gray	Date: August 31, 2021
Audit of : Application for Motor Vehicle Titles (New, Transfer and Substitute)	Audit Criteria: SOP 8	
<p>Statement of Nonconformity:</p> <p>During the audit of the Motor Vehicle Transfer (Partial) fifteen completed partial transfer Titles were examined for the period April 2021 to July, 2021 and four of the fifteen were not uploaded to the Customer Springboard in RAIS. This was NOT in Conformity with SOP 8 which states the Taxpayer Service Officer or Assistant should upload both the front and back of the Motor Vehicle Certificate of title to the Customer Springboard in RAIS.</p>		
Responsible Party: Karlene Johnson-Mills		
Auditor Signature:		Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00012		
Non-Conformity Report #: 2	Auditor (s): Carol Gray	Date: August 31, 2021
Audit of : Application for Motor Vehicle Titles (New, Transfer and Substitute)	Audit Criteria: ISO 9001:2015 Clause 7.5.2 (a)	
<p>Statement of Nonconformity:</p> <p>During the audit of the Motor Vehicle Transfer (full) twenty processed applications were reviewed for the period April 2021 to July, 2021 , of the twenty, twelve were found incomplete with missing information. This was Not in Conformity with ISO 9001-2015 7.5.1 which states ' 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.</p> <p>Responsible Party: Karlene Johnson-Mills</p>		
Auditor Signature:		Signature:

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Carol Gray	Date: August 31, 2021
Audit of : Application for Motor Vehicle Titles (New, Transfer and Substitute)	Audit Criteria: ISO 9001:2015 Clause 7.5.3.2 a	
<p>Statement of Opportunity:</p> <p>There is an opportunity for improvement of the process flow chart for the Application for Motor Vehicle Titles by including two separate process flow chart for partial and full motor vehicle transfer as the processes differs for both activities.</p> <p>Responsible Party: Karlene Johnson-Mills</p>		
Auditor Signature:		Signature:

CONFORMITY REPORTS – DRIVER'S LICENCE APPLICATION AND PRODUCTION (NEW AND RENEWAL)

Audit of: Driver's Licence Application and Production (New and Renewal)	Auditor: Sherine Lewis-Daley	Audit Criteria: SOP 9.2 (7)	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>An audit of Application and Production of Drivers Licence (Renewal) was conducted and a sample of thirteen (13) motor vehicle application (F7) forms for renewed licences processed during the period April 2021 to July 2021 was checked for completeness. The verification reveals that section 1-16 of the forms were properly completed for the sample selected. The name of taxpayer for the application forms examined are as follows; Marcia Daley, Daniel Zhany, Shemar Rize, Marvin Marbin, Nichola Nembhard, Adwani Hermant, Peter Rov. Sharon, Wright, Craig Facey, Wane Labbon, Alphanio Lyon, Iris Bennings, Mahoney Collins</p>			
<p>Evaluation:</p> <p>During the audit of Application and Production of Drivers Licence (Renewal) of the sample of 13 F7 forms selected section 1-16 was properly completed by the taxpayer. This was in conformance with SOP section 9.2(7) which states that taxpayer Service Officer vets application form to ensure that it is properly completed and signed.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – DRIVER'S LICENCE APPLICATION AND PRODUCTION (NEW AND RENEWAL)

Audit of: Driver's Licence Application and Production (New and Renewal)	Auditor: Sherine Lewis-Daley	Audit Criteria: SOP 9.2 (20)	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>A sample of ten receipts were verified on RAIS the information was in agreement with the receipt number and date that was recorded in the "For Official Use" section of the F7 form. The receipt numbers verified are as follows; 17331010 - dated 23.4.2021, 17133322 - dated 21.4.2021, 17134372 - dated 23.4.2021, 108326- dated 15.3.2021, 17331026 - dated 23.4.2021, 17334490 - dated 7.5.2021, 17345266 - dated 18.5.2021, 17346502 - dated 4.6.2021, 17570025 - dated 24.6.2021, 17347043 - dated 14.6.2021.</p>			
<p>Evaluation:</p> <p>During the audit of Application and Production of Drivers Licence (Renewal) process</p>			

for the period April 2021 - July 2021, it was established that, the the receipt numbers and dates were recorded in the "for official use section" of the thirteen (13) F7 forms examined. This was in conformance with SOP section 9.2(20) which states "Collections Officer writes receipt number in the "Official Use" section of the form.

Effectiveness:

CONFORMITY REPORTS – DRIVER'S LICENCE APPLICATION AND PRODUCTION (NEW AND RENEWAL)

Audit of: Driver's Licence Application and Production (New and Renewal)	Auditor: Sherine Lewis-Daley	Audit Criteria: SOP#16	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>During the audit of Application and Production of Drivers Licence (Renewal) of the sample of 13 F7 forms examined. The taxpayer signature was seen recorded in the specified section on all the F7 forms examined noting collection. The name of taxpayers for the F7 Forms examined are as follows; Marcia Daley, Daniel Zhany, Shemar Rize, Marvin Marbin, Nichola Nembhard, Adwani Hermant, Peter Rov. Sharon, Wright, Craig Facey, Wane Labbon, Alphanio Lyon, Iris Bennings, Mahoney Collins</p>			
<p>Evaluation:</p> <p>During the audit of Application and Production of Drivers Licence (Renewal) process for the period April 2021 - July 2021, it was established that for the sample of 13 F7 forms examined, the applicant name, signature and date of collection were recorded in the designated section at the bottom of the form. This was in conformance with SOP #16 which states that the Taxpayer Service Assistant ask the taxpayer to write name, date and signature in the designated section at bottom of form.</p>			
Effectiveness:			

CONFORMITY REPORTS – DRIVER'S LICENCE APPLICATION AND PRODUCTION (NEW AND RENEWAL)

Audit of: Driver's Licence Application and Production (New and Renewal)	Auditor: Sherine Lewis-Daley	Audit Criteria: ISO 9001:2015 7.5.3.1(a)	Auditees: Tanya Carson
Audit Evidence:			

Discussion with the Senior Taxpayer Service Officer on August 17, 2021 revealed that the drivers licence are quality assured and a report is generated at the end of the day and reconciled with the licences printed. The quality assured reports were examined for the following dates as evidence that the licence were quality assured. 23.4.2021, 10.5.2021, 3.5.2021, 2.6.2021, 10.6.2021, 14.6.2021, 24.6.2021, 15.7.2021, 30.7.2021.

Evaluation:

During the audit of the Application and Production of Drivers Licence (new & renewal) process for the period April 2021 - July 2021, it was established that a report was printed daily to show the use of teslins used for the productions of the Drivers Licence. This was in conformity to ISO 9001:2015 7.5.3.1(A) which states that documented information required by the quality management system and by this international standard shall be controlled to ensure it is available and suitable for use, where and when it is needed.

Effectiveness:

CONFORMITY REPORTS – DRIVER'S LICENCE APPLICATION AND PRODUCTION (NEW AND RENEWAL)

Audit of: Driver's Licence Application and Production (New and Renewal)	Auditor: Sherine Lewis-Daley	Audit Criteria: N/A	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>During the audit of New application for drivers licence it was observed certificate of competence was attached to the four F7 form submitted. The name of taxpayer for the F7 Forms examined are as follows; Warren Williamson, Kason Bryan, Annette Ellis, Vanessa Slater.</p>			
<p>Evaluation:</p> <p>During the audit of application for New drivers licence for the period April 2021 to July 2021 certificates of competence were attached to the four F7 forms submitted. This was in conformance with section 9.1 (3-4) of the SOP which state that the "TSA asks taxpayer to provide identification and other relevant information to locate Certificate of Competence" if competence is not found the taxpayer is advise to contact the Examination Depot.</p>			
<p>Effectiveness:</p>			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00013		
Non-Conformity Report #: 1	Auditor (s): Sherine Lewis-Daley	Date: August 31, 2021
Audit of : Driver's Licence Application and Production (New and Renewal)	Audit Criteria: SOP 9.2 (b)	
<p>Statement of Nonconformity:</p> <p>During the audit of Application and Production of Drivers Licence (Renewal) for the period April 2021 to July 2021, it was revealed that two (2) of the F7 forms selected did not have the terms of agreement form attached even though the licence were renewed more than thirty days before the expiry date. This was contrary to Application and Production of Drivers Licence (Renewal) SOP # 9.2 (b) which states; Taxpayer Service Officer examines Drivers Licence to ensure expiry date is within the renewal time frame note; a).Drivers Licence can be renewed thirty (30) days before expiration. (b.) If it is more than thirty (30) days before expiration and the taxpayer wants to renew, s/he is provided with the relevant form to sign agreeing that one year will be deducted from the licence.</p> <p>Responsible Party: Karlene Johnson-Mills</p>		
Auditor Signature:		Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00014		
Non-Conformity Report #: 2	Auditor (s): Sherine Lewis-Daley	Date: August 31, 2021
Audit of : Driver's Licence Application and Production (New and Renewal)	Audit Criteria: SOP#28	
<p>Statement of Nonconformity:</p> <p>During the audit of Application and Production of Driver's Licence (Renewal), it was established that the "For Official Use" section of two of the F7 forms examined for the period April 2021 to July 2021 were not properly completed, this was contrary to the Application and Production of Driver's Licence (Renewal) SOP # 28 which states that the Taxpayer Service Officer should complete the "For Official Use" section of the form.</p>		

Responsible Party: Karlene Johnson-Mills	
Auditor Signature:	Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00015		
Non-Conformity Report #: 3	Auditor (s): Sherine Lewis-Daley	Date: August 31, 2021
Audit of : Driver's Licence Application and Production (New and Renewal)	Audit Criteria: ISO 9001:2015 7.5.3.1	
<p>Statement of Nonconformity:</p> <p>During the audit of Application and Production of Driver's Licence (New) for the period April 2021 - July 2021, the F7 form and the certificate of competence for one taxpayer was not presented to the audit. This document not being available for audit verification was contrary to ISO 9001:2015 clause 7.5.3.1 which states "Documented information required by the quality management system and by this International Standard shall be controlled to ensure: (a). it is available and suitable for use, where and when needed; (b). it is adequately protected (eg. from lost of confidentiality, improper use, or loss of integrity)</p> <p>Responsible Party: Karlene Johnson-Mills</p>		
Auditor Signature:		Signature:

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Sherine Lewis-Daley	Date: August 31, 2021
Audit of : Driver's Licence Application and Production (New and Renewal)	Audit Criteria: N/A	
<p>Statement of Opportunity:</p> <p>The process flow chart showed that one of the control was that, the Driver's Licence Application Software requires dongle. However, a online template was being used. Hence there is an opportunity for improvement of the process flow chart to reflect the</p>		

online template.

Responsible Party: Karlene Johnson-Mills

Auditor Signature:

Signature:

CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 clause 8.2.2	Auditees: Joan Williams
Audit Evidence: 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			
Evaluation: 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			
Effectiveness:			

CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 clause 8.6(b)	Auditees: Joan Williams
Audit Evidence: 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..			
Evaluation: 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 they made contact with taxpayer which was in conformity with 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

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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 & 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

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>			

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.

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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

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>			

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"

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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

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>			

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

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 Clause 7.1.3 b	Auditees: Joan Williams
Audit Evidence:			
The INCRS and RAIS user listing were received and reviewed and no discrepancies noted.			
Evaluation:			
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			
Effectiveness:			

CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 Clause 8.5.2	Auditees: Joan Williams
Audit Evidence:			
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			
Evaluation:			
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"

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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

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>			

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."

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001: 2015 8.5.2	Auditees: Joan Williams
Audit Evidence:			
For the period July 2021 15 conformation number generated whenever the taxpayer made payment was verified on RAIS.			
Evaluation:			
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."			
Effectiveness:			

CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 clause 8.6	Auditees: Joan Williams
Audit Evidence:			
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.			
Evaluation:			
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."

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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 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

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>			

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.

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 clause 8.1 c.	Auditees: Joan Williams
Audit Evidence:			
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			
Evaluation:			
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			
Effectiveness:			

CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 clause 8.5.2	Auditees: Joan Williams
Audit Evidence:			
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.			
Evaluation:			
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"

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 clause 7.5.3.2 b & d	Auditees: Joan Williams
Audit Evidence: 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:			

CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 Clause 7.1.2	Auditees: Joan Williams
Audit Evidence: 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.			
Evaluation: 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"

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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>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

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</p>			

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."

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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>			

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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 examines 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>			

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 & 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'

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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>			

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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>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>			

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"

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE

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

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</p>			

was determined that the necessary court order or warrant was received from the Ministry of Justice (Courts) which was in conformity with SOP #49 & 53 and ISO 9001:2015 section 7.1.1 (b) which states that "what needs to be obtain from external providers"

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 clause 7.5.1	Auditees: Joan Williams
<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>			

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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>			
<p>Evaluation:</p> <p>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"</p>			
<p>Effectiveness:</p>			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00016		
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	
<p>Statement of Nonconformity:</p> <p>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.</p>		
Responsible Party: Kevin Kent		
Auditor Signature:		Signature:

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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)	
<p>Statement of Opportunity:</p> <p>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"</p> <p>Responsible Party: Kevin Kent</p>		
Auditor Signature:		Signature:

CONFORMITY REPORTS – GCT REGISTRATION

Audit of: GCT Registration	Auditor: Babette Higgins	Audit Criteria: SOP #23	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>A sample of four (4) from seven (7) GCT Registrations were selected, examined on RAiS and compared with the GCT Registration Logbook and application forms for the period April 1, 2021 to August 5, 2021. There was no request seen for bearer to conduct business on behalf of the entities for: * Delisac Auto Sales & Services Ltd * Miggies General Traders Ltd * Blue Valley Foods Limited * Milan's Touch Limited</p>			
<p>Evaluation:</p> <p>During the audit of the GCT Registration process for the period April 2021 to August 5, 2021, it was revealed that for the sample of four GCT registrations examined, there was no request for bearer to conduct the transactions on behalf of the entities; hence,</p>			

no bearer's information was seen in RAiS. This process conforms to the GCT Registration SOP #23 which states, "TSA/TSO signs against information recorded in logbook; if bearer collected records bearer information in RAIS".

Effectiveness:

CONFORMITY REPORTS – GCT REGISTRATION

Audit of: GCT Registration	Auditor: Babette Higgins	Audit Criteria: SOP # 20	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>Examination of the Consumption Report on RAiS for seven (7) customers' accounts for the period April 2021 to August 5, 2021 revealed that segregation of duties existed for the approval and creation of GCT registration cases for: 1. MILAN'S TOUCH LIMITED, approved by tcarson and created on 06-Apr-2021 by cjohnso2. 2. BLUE VALLEY FOODS LIMITED, approved by dsamuda and created on 05-May-2021 by kwillia4 3. NEW AZEN ENTERPRISE LIMITED, approved by tcarson and created on 28-Apr-2021 by kwillia4 4. MR CHEAPSIDE TRADING LIMITED, approved by dsamuda and created on 04-May-2021 by amcharch 5. MIGGIE'S GENERAL TRADERS LIMITED, approved by dsamuda and created on 03-Jun-2021 by amcharch 6. HONESTY AUTO REPAIRS AND SPRAY SERVICES, approved by jhutchin and created on 29-Apr-2021 by cjohnso2 7. DAVY AND ASSOCIATES LIMITED, approved by dsamuda and created on 17-Jun-2021 by cjohnso2</p>			
<p>Evaluation:</p> <p>During the audit of the GCT Registration process for the period April 2021 to August 5, 2021, a sample of seven GCT registrations examined revealed segregation of duties for the approval and creation of the GCT cases on RAiS. This process conforms to the GCT Registration SOP # 20 which states, "Manager/STSO/TSO validates and approves cases".</p>			
<p>Effectiveness:</p>			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00017

Non-Conformity Report #: 1	Auditor (s): Babette Higgins	Date: August 31, 2021
Audit of : GCT Registration	Audit Criteria: SOP #12 and #20	
Statement of Nonconformity:		

During the audit of the GCT Registration process, examination of the application forms for nine registrations for the period April 2021 to August 5, 2021 revealed that they were not adequately vetted and verified for completeness as relevant boxes on the forms were incomplete and both processing and authorizing officers' signatures were omitted from the forms. This process does not conform to the GCT Registration SOP #12 and #20 which states, "The application forms are to be vetted for completeness, upload to RAiS and verified by Manager/STSO/TSO".

Responsible Party: Karlene Johnson-Mills

Auditor Signature:	Signature:
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NONCONFORMITY REPORT

Incident Identification Number: 000000.00018

Non-Conformity Report #: 2	Auditor (s): Babette Higgins	Date: August 31, 2021
Audit of : GCT Registration	Audit Criteria: SOP -18-19	

Statement of Nonconformity:

During the audit of the GCT Registration process, seven application forms for the period April 1, 2021 to August 5, 2021 were not scanned and uploaded to RAiS. This process does not conform to the GCT Registration SOP 18-19 which states, "TSO/TSA updates information in RAiS. Uploads application forms for approval."

Responsible Party: Karlene Johnson-Mills

Auditor Signature:	Signature:
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NONCONFORMITY REPORT

Incident Identification Number: 000000.00019

Non-Conformity Report #: 3	Auditor (s): Babette Higgins	Date: August 31, 2021
Audit of : GCT Registration	Audit Criteria: SOP #18	

Statement of Nonconformity:

Examination of the GCT Registration (Inline) process for the period April 2021 - August 5, 2021 revealed that a temporary certificate was issued on 30.7.2021 to

North Pole Auto Ltd, a company that was not registered for a GCT Account on RAIS and commencement date of taxable activities was recorded as 1.9.2021. This process does not conform to the GCT Registration SOP #s 18 and 20 which states, "Taxpayer Service Officer updates information in RAIS. Manager/Senior Taxpayer Service Officer validates and approves case".

Responsible Party: Karlene Johnson-Mills

Auditor Signature:	Signature:
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NONCONFORMITY REPORT

Incident Identification Number: 000000.00020

Non-Conformity Report #: 4	Auditor (s): Babette Higgins	Date: August 31, 2021
Audit of : GCT Registration	Audit Criteria: SOP #21	

Statement of Nonconformity:

During the audit of the GCT Registration process for the April 2021 to August 5, 2021, it was established that the Temporary GCT Certificates were not pre-sealed. This does not conform to GCT Registration SOP #21 which states, "TSO (GCT) retrieves blank pre-sealed temporary GCT Temporary Certificate".

Responsible Party: Karlene Johnson-Mills

Auditor Signature:	Signature:
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NONCONFORMITY REPORT

Incident Identification Number: 000000.00021

Non-Conformity Report #: 5	Auditor (s): Babette Higgins	Date: August 31, 2021
Audit of : GCT Registration	Audit Criteria: Controls - Process Flow Chart	

Statement of Nonconformity:

During the audit of the GCT Registration process for April 2021 to August 5, 2021, in seven instances the TSO/TSA did not sign the logbook which does not conform to the Controls - Process Flow Chart which states, "Logbook must be updated and signed by both taxpayer and TSA/TSO before delivery of temporary GCT certificate".

Responsible Party: Karlene Johnson-Mills	
Auditor Signature:	Signature:

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Babette Higgins	Date: August 31, 2021
Audit of : GCT Registration	Audit Criteria: ISO 9001:2015 clause 4.4 (g)	
<p>Statement of Opportunity:</p> <p>There is an opportunity for improvement of the GCT Registration process as the Temporary GCT Certificate Logbook did not include a column to capture expiration date for the delivery of temporary certificate, and the completed temporary certificates were not scanned and uploaded to RAiS to facilitate accountability and audit trail.</p>		
Responsible Party: Karlene Johnson-Mills		
Auditor Signature:	Signature:	

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00002		
Opportunity Report #: 2	Auditor (s): Babette Higgins	Date: August 31, 2021
Audit of : GCT Registration	Audit Criteria: ISO 9001:2015 clause 4.4 (g)	
<p>Statement of Opportunity:</p> <p>There is an opportunity for improvement of the GCT Registration SOP as the Activity step which states, "GCT logbook to be updated and signed by both taxpayer and issuing officer before delivery of temporary GCT certificate", was omitted from the SOP.</p>		
Responsible Party: Karlene Johnson-Mills		
Auditor Signature:	Signature:	

CONFORMITY REPORTS – TRN REGISTRATION

Audit of: TRN Registration	Auditor: Babette Higgins	Audit Criteria: SOP 9.1 (8-9)&(12-15)	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>For the period April 2021 to August 5, 2021, a total of 15 of 25 physical TRN applications were examined for August 3-5, 2021. Examination of all the forms revealed that both processing and approving officers' signatures were affixed to the forms. These were for: 1. Gillian Spencer 2. Ferm Augustus 3. Omarion Gidden 4. Maleeka Thaxter 5. Ravair Thaxter 6. Dwayne Chong 7. Damoya Beckford 8. Haley Powell 9. Tereska Kelly 10. Talliah McFarlane 11. Lisa Grant 12. Ajhani Marner 13. Gianna Hyatt 14. Tiana Gregory 15. Josiah Evans</p>			
<p>Evaluation:</p> <p>During the audit of the TRN Registration process, a sample of 15 application forms examined for the period August 3-5, 2021 were seen verified by both processing and authorizing officers. This process conforms to the TRN Registration SOP 9.1 (8-9)&(12-15) which states, "TSO/TSA vets application to ensure form is properly completed and signed...."Senior TSO/TSA compares information...records TRN assigned in designated box...signs application in the 'Senior Officer's name' section".</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TRN REGISTRATION

Audit of: TRN Registration	Auditor: Babette Higgins	Audit Criteria: SOP 9.2 (13)	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>A total of 16 cases were seen authorized for the period April 1, 2021 to August 5, 2021 on RAiS. Examination on RAiS revealed that there are various steps for the posting, reviewing, and approving of information keyed. Therefore, an officer would create a case, a different officer review and approve the process. # TRN Cases Approved = 16 # TRN Cases Created by = 16 Segregation for the approving & creating of cases = 16</p>			
<p>Evaluation:</p> <p>During the TRN Registration process for the period April 1, 2021 to August 5, 2021, 16 registrations had segregation of duties for the approving and creating of TRN cases. This process conforms to the TRN Registration SOP 9.2 (13) which states, "Senior TSO/TSA selects 'approve' to approve case and generate TRN".</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TRN REGISTRATION

Audit of: TRN Registration	Auditor: Babette Higgins	Audit Criteria: SOP 9.2 (16)	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>Examination on RAiS, revealed that a TRN Letter can be generated and viewed on the customer springboard, CRM, Letters. It also shows evidence of TRN assignment. Observation and examination of the process revealed that either the Taxpayer Service Officer or the Supervisor accessed RAiS, printed TRN letter, stamped and signed letter before handing letters to taxpayers.</p>			
<p>Evaluation:</p> <p>During the audit of the TRN Registration process for the period April 2021 to August 5, 2021 it was revealed that access for the printing of TRN letters conforms to TRN Registration SOP 9.2 (16) which states, "Senior TSO/TSA prints TRN letter (with assigned number) and Datasheet (for Sole Traders)"</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TRN REGISTRATION

Audit of: TRN Registration	Auditor: Babette Higgins	Audit Criteria: SOP 9.3 (36;38-41)	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>Examination of the TRN Logbook for the period April 8, 2021 to July 7, 2021 revealed that applicants' names,' signatures, ID, date issued and TRN information were duly recorded therein. The information was seen for a sample of 15 registrations for: 1. Lionel Chambers 2. Hannah Brown 3.Tahj Barnett 4. Sabrina Bailey 5. Shaneek Martin 6.Jonoia Campbell 7. Alicia Campbell 8. Latisha Bell 9. Rajhaun Wilson 10. Shandon McFarlane 11. Ronald Powell 12. Marlon Brown 13. Kar Kudo 14. Martin Stephenson 15. Shaerra Davis.</p>			
<p>Evaluation:</p> <p>During the audit of the TRN Registration process for April 8, 2021 to July 7, 2021, it was determined that a sample of 16 registrations had taxpayers information duly recorded in the TRN logbook for the issuance of TRN cards and the ID information was reflected in the logbook. This process conforms to the TRN Registration SOP 9.3 (36;38-41) which states, "Taxpayer/bearer visits office with Identification to collect card...TSO/TSA records information in log book...taxpayer/bearer signs log book, collects card."</p>			
<p>Effectiveness:</p>			

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CONFORMITY REPORTS – TRN REGISTRATION

Audit of: TRN Registration	Auditor: Babette Higgins	Audit Criteria: SOP 9.5 (10-12)	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>Examination and comparison of the TRN Registration Cases Approved by User and TRN Registration Cases Created by User Reports for the period April 1, 2021 to August 5, 2021 for 16 of 30 cases approved, revealed segregation of duties by the officer who created the case and the officer who approved TRN cases in RAiS. # TRN Cases Approved = 16 # TRN Cases Created by = 16 Segregation for the approving & creating of case = 16</p>			
<p>Evaluation:</p> <p>During the audit of the TRN Registration process for the period April 1, 2021 to August 5, 2021, a sample of 16 registrations selected showed evidence of segregation of duties for processing and authorizing TRN cases on RAiS. This conforms to TRN Registration SOP 9.5 (10-12) "Senior TSO/TSO receives request for approval...compares information...selects 'approve' to approve case and generate TRN."</p>			
<p>Effectiveness:</p>			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00022		
Non-Conformity Report #: 1	Auditor (s): Babette Higgins	Date: August 31, 2021
Audit of : TRN Registration	Audit Criteria: ISO 9001:2015 clause 8.1 (e)	
<p>Statement of Nonconformity:</p> <p>During the audit of the TRN Registration process for the period April 1, 2021 to August 5, 2021, the bearer's authorization letters were not seen scanned and uploaded to RAiS for seven registrations. This process does not conform to the ISO 9001:2015 clause 8.1 (e) "... determining, maintaining and retaining documented information to the extent necessary (1) to have confidence that the processes have been carried out as planned."</p> <p>Responsible Party: Karlene Johnson-Mills</p>		

Auditor Signature:	Signature:
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OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Babette Higgins	Date: August 31, 2021
Audit of : TRN Registration	Audit Criteria: SOP 9.1 (12)	
<p>Statement of Opportunity:</p> <p>There is an opportunity for improvement of the TRN Registration process as the application forms and supporting documents were not scanned and uploaded to RAiS after they are approved by the Manager/Senior TSO. Hence, the SOP should be corrected to state that after forms are vetted/verified/approved by the Manager/Senior TSO/TSO, they should be scanned along with supporting documents and uploaded to RAiS.</p> <p>Responsible Party: Karlene Johnson-Mills</p>		
Auditor Signature:		Signature:

CONFORMITY REPORTS – E-SERVICES REGISTRATION (INLINE AND ONLINE)

Audit of: e-Services Registration (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: SOP #12	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>A sample of twenty (20) applications forms processed during the period April 19, 2021 to August 12, 2021 were selected for review. Only one (1) application had an agent acting on behalf of the applicant. The authorization letter was attached to this application form (F. Warren) to show that authorization was given by the applicant for the agent to carry out the E-Service registration.</p>			
<p>Evaluation:</p> <p>Examination of application forms for E-Service Registration Inline for the period April 19, 2021 to August 12, 2021 revealed that authorisation letter was submitted and attached to one (1) application that requires for an agent to act on the applicant behalf. This is conforming to SOP #12 which states that the Taxpayer Service Officer /Taxpayer Education Officer peruses authorization letter, if applicable, and valid ID of</p>			

the Account Manager on form to ensure conformity to requirements. a. The TSO or TSA must ensure that the named Account Manager on the form matches the person stated as such in the authorization letter. b. The Authorization letter must be from a Responsible Officer of the Organization or Business which states that “identification and description (e.g. a title date author or reference number”

Effectiveness:

CONFORMITY REPORTS – E-SERVICES REGISTRATION (INLINE AND ONLINE)

Audit of: e-Services Registration (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 Clause 8.2.1	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>Observation carried out August 16 & 17, 2021 revealed that Taxpayer Service Officers handled information requested by taxpayers in a very professional and courteous manner at the front desk in regards to the E-Service Registration Inline process.</p>			
<p>Evaluation:</p> <p>Observation carried out on the E-Services Registration Inline process on August 16 & 17, 2021, reveals that the information desk was handled in a very professional, efficient, effective and courteous manner as outlined in ISO standard ISO 9001: 2015 Clause 8.2.1 which states that ‘Communication with customers shall include: a. providing information relating to products and services;</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – E-SERVICES REGISTRATION (INLINE AND ONLINE)

Audit of: e-Services Registration (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 7.5.3.2 a & b	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>Twenty (20) application forms processed during the period April 19, 2021 to August 12, 2021 was examined August 16 & 17, 2021. They were filed in date order and placed in a file which is kept in the Manager, Taxpayer Service office in an overhead shelf.</p>			
<p>Evaluation:</p>			

Based on interview, observation and examination carried out on the E-Services Registration Inline process on August 16 & 17, 2021, the processed application forms were kept secured in an overhead shelf in the Manager, Taxpayer Service office. This was in accordance to ISO 9001: 2015 Clause 7.5.3.2 For the control of documented information, the organization shall address the following activities, as applicable: a) distribution, access, retrieval and use; b) storage and preservation, including preservation of legibility;

Effectiveness:

CONFORMITY REPORTS – E-SERVICES REGISTRATION (INLINE AND ONLINE)

Audit of: e-Services Registration (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 Clause 8.2.1a	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>A sample of ten (10) application forms processed during the period April 19, 2021 to August 12, 2021 were selected and verified on RAIS for approval or rejection of eService registration and all ten (10) taxpayers' registration were approved. No rejection was seen for the sample selected. The application forms for the following taxpayers were examined; Kales Jamdung Pepper Sauce; A. Crawford; D. Woodhouse; S. Smith; F. Warren; P. Salmon; D. Johnson; D. Miller; D. Pinnock; K. King.</p>			
<p>Evaluation:</p> <p>Examination carried out revealed that ten (10) taxpayers applications forms for E-Services Registration Inline processed during the period April 19, 2021 to August 12, 2021 were checked on RAIS and there was web email to taxpayer stating that E-Service Registration has being approved. This was in accordance to ISO 9001: 2015 clause 8.2.1 (a) which states that "Communication with customers shall include: providing information relating to products and services;</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – E-SERVICES REGISTRATION (INLINE AND ONLINE)

Audit of: e-Services Registration (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 Clause 7.5.3.2 a	Auditees: Tanya Carson
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Audit Evidence:

Interview conducted with Manager, Taxpayer Service on August 16, 2021, revealed that taxpayer logs on the TAJ's website to create a user name and password and dissemination was done by the TAJ's web portal. This process has to be done before an eService registration is applied for. Examination of twenty (20) application forms processed during the period April 19, 2021 to August 12, 2021 were examined and the user name which is recorded at the section Tax Portal Login (Box 14), is the same user name that was created by the applicant.

Evaluation:

Examination of twenty (20) application forms for E-Services Registration Inline process on August 16, 2021, revealed that the user name recorded at the section Tax Portal Login (Box 14) on the application form for E-Services registration inline was the same user name that was created by the taxpayer. This was in accordance to ISO 9001: 2015 Clause 7.5.3.2 For the control of documented information, the organization shall address the following activities, as applicable: a) distribution, access, retrieval and use;

Effectiveness:

CONFORMITY REPORTS – E-SERVICES REGISTRATION (INLINE AND ONLINE)

Audit of: e-Services Registration (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 Clause 7.1.3 b	Auditees: Tanya Carson
Audit Evidence:			
Interview conducted with Manager, Taxpayer Service and inspection of computers and scanner was carried out August 17, 2021. There was one (1) scanner and seventeen (17) computers from which the E-Services Registration Inline and Online can be done. All the computers and scanner were working efficiently			
Evaluation:			
During the audit conducted on August 17, 2021 it was determined that the organization had provided seventeen (17) computers and one (1) scanner to ensure efficiency in E-Services Registration Inline and Online process. This was consistent to ISO 9001: 2015 Clause 7.1.3 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.			
Effectiveness:			

CONFORMITY REPORTS – E-SERVICES REGISTRATION (INLINE AND ONLINE)

Audit of: e-Services Registration (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 Clause 7.5.3.2 a	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>Interview with Taxpayer Service Officer August 17, 2021 revealed that checks were conducted on the ECare System/IRD to verify if the applicant had created a user login. Verification of TRN, Email address, Government issued ID, Authorisation Letter (if required). Sample of thirteen (13) online applications were checked on the ECare System/IRD and all 13 applicants had created an account for online registration. See listing: I. Gordon; R. Sewell; Easy Budget Ltd; N. Allen; Shells & Scales seafood; J. Fulcott; Trima Multiple Services; G. Anglin; R. Johnson; CumboMart Wholesale; T. Matthews; Good speed Pastry and A, Hunter.</p>			
<p>Evaluation:</p> <p>Examination carried out on August 17, 2021 revealed that accounts were created for 13 applicant for E-Services Registration online process on the ECare System/IRD. This was conforming to 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 – E-SERVICES REGISTRATION (INLINE AND ONLINE)

Audit of: e-Services Registration (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: SOP #9	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>Interview conducted with Taxpayer Service Officer August 17, 2021 reveals that the application is verified by checking the supporting documents uploaded such as ID, authorization letter and ensuring that the applicant fill out the required field correctly. Five (5) online applications were checked and the supporting documents where uploaded and required field where completed correctly. The taxpayers application reviewed are as follows; N. Allen, R. Johnson, T. Matthew, J. Fulcott and Easy Budget Limited.</p>			
<p>Evaluation:</p>			

The examination of five (5) online application forms for E-Services Registration Online processed during the period April 19, 2021 to August 12, 2021 reveals that the supporting documents were uploaded to RAIS and the required field were completed correctly. This was in accordance to SOP #9 which states Taxpayer Education Officer/Client Relationship Manager VERIFIES the correctness of the information.

Effectiveness:

CONFORMITY REPORTS – E-SERVICES REGISTRATION (INLINE AND ONLINE)

Audit of: e-Services Registration (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 Clause 8.2.1a	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>A sample of thirteen (13) applicants were selected for the period April 1, 2021 to July 31, 2021 and verified on RAIS for approval or rejection of eService registration, eleven (11) were approved while two (2) were rejected as no ID was uploaded for applicant with N. Allen and the letter of authorization was not signed and no ID uploaded to RAIS for Good Speed Pastry. The taxpayers approved for E-Service Registration are as follows; R. Johnson I. Gordon; R. Sewell; Easy Budget Limited; J. Fulcott; Rimaj Multiple Services Ltd; Cumbomart Wholesale Ltd; T. Matthews; House in a Kit Ltd; Shells and Scales Seafood Ltd; G. Anglin.</p>			
<p>Evaluation:</p> <p>Examination carried out revealed that eleven (11) applicants processed during the period April 1, 2021 to August 31, 2021 for E-Services Registration online were approved while two (2) were rejected and a web email was seen on RAIS that was sent to the applicant of the approval or rejection. This is in accordance to ISO standard ISO 9001: 2015 Clause 8.2.1 (a) which states that "Communication with customers shall include: providing information relating to products and services;</p>			
Effectiveness:			

CONFORMITY REPORTS – E-SERVICES REGISTRATION (INLINE AND ONLINE)

Audit of: e-Services Registration (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 7.5.3.2 a	Auditees: Tanya Carson
Audit Evidence:			

Interview conducted with Taxpayer Service Officer on August 17, 2021 reveals that access was granted to taxpayer on RAIS once their supporting documents such as valid ID, authorization letter are uploaded and the required fields are filled out properly online. Ten (10) applicants who were granted access was checked on RAIS, their supporting documents were uploaded and the required fields were filled out properly. These are as follows; R. Johnson, R. Sewell, Easy Budget Limited, Rimaj Multiple Services Ltd, Shells and Scales Seafood Ltd, G. Anglin J. Fulcott, House in a Kit Ltd, T. Matthews and R. Johnson

Evaluation:

During the audit of the E-Service Registration Online process conducted August 17, 2021, it was revealed that access was granted to ten (10) taxpayer on RAIS as their supporting documents such as valid ID, authorization letter were uploaded to RAIS and the required fields were filled out properly online. This was in accordance to ISO 9001: 2015 Clause 7.5.3.2 For the control of documented information, the organization shall address the following activities, as applicable: a) distribution, access, retrieval and use;

Effectiveness:

CONFORMITY REPORTS – E-SERVICES REGISTRATION (INLINE AND ONLINE)

Audit of: e-Services Registration (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 7.5.3.2 a & b	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>Interview was conducted with Taxpayer Service Officer August 17, 2021 and she told audit that taxpayer logs on the TAJ's website to create a user name and password dissemination is done by the TAJ's web portal. This process has to be carried out before an E-Service Registration online is applied for. Examination of twelve (12) online application processed during the period April 1, 2021 to July 31, 2021 had the user name recorded on RAIS which is the same username that the taxpayer created. These are as follows; N. Allen; R. Johnson, I. Gordon; R. Sewell; Easy Budget Limited; J. Fulcott; Rimaj Multiple Services Ltd; Cumbomart Wholesale Ltd; T. Matthews; House in a Kit Ltd; Shells and Scales Seafood Ltd; G. Anglin.</p>			
<p>Evaluation:</p> <p>Examination of twenty (20) application forms for E-Services Registration online processed during the period April 1, 2021 to July 31, 2021 revealed that the user name recorded on RAIS was the same user name that was created by the taxpayer. This was in accordance to ISO 9001: 2015 Clause 7.5.3.2 For the control of</p>			

documented information, the organization shall address the following activities, as applicable: a) distribution, access, retrieval and use; b) storage and preservation, including preservation of legibility;

Effectiveness:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00023

Non-Conformity Report #: 1	Auditor (s): Paula Wallace-Stewart	Date: August 31, 2021
Audit of : e-Services Registration (inline and online)	Audit Criteria: SOP 15 (a-e)	
<p>Statement of Nonconformity:</p> <p>Examination of twenty (20) application forms for the E-Service Registration Inline processed during the period April 19, 2021 to August 12, 2021 reveal that the Official use only section was not completed. This was not conforming to SOP 15 (a-e) which states Taxpayer Service Officer completes the 'For Official Use Only' section of the application forms. a) Identification presented b)ID number c) ID expiry date d)Collectorate code e)Writes in the slot labeled login creation date, time etc.</p> <p>Responsible Party: Karlene Johnson-Mills</p>		
Auditor Signature:		Signature:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00024

Non-Conformity Report #: 2	Auditor (s): Paula Wallace-Stewart	Date: August 31, 2021
Audit of : e-Services Registration (inline and online)	Audit Criteria: SOP #16	
<p>Statement of Nonconformity:</p> <p>Examination of twenty (20) application forms and the supporting documents for eService Registration (inline) that was processed during the period April 19, 2021 to August 12, 2021 revealed that thirteen (13) applications and supporting documents were not uploaded to the RAIS system and the incorrect section of the passport for one (1) applicant was uploaded to RAIS. This was not conforming to SOP 16 which</p>		

states Taxpayer Service Officer/Taxpayer Education Officer scans and uploads the completed application form, stamped letter naming the Account Manager, and a copy of the identification presented to the Customer's Springboard.

Responsible Party: Karlene Johnson-Mills

Auditor Signature:

Signature:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00025

Non-Conformity Report #: 3	Auditor (s): Paula Wallace-Stewart	Date: August 31, 2021
Audit of : e-Services Registration (inline and online)	Audit Criteria: SOP #16	

Statement of Nonconformity:

During the examination of the application forms and the supporting documents for E-Service Registration online for the period April 1, 2021 to August 31, 2021 it was revealed that one (1) applicant I. Gordon whose registration was approved June 3, 2021 identification was not up loaded to the RAIS system. This was not conforming to SOP #16 which states that the " Taxpayer Service Officer/Taxpayer Education Officer scans and uploads the completed application form, stamped letter naming the Account Manager, and a copy of the identification presented to the Customer's Springboard.

Responsible Party: Karlene Johnson-Mills

Auditor Signature:

Signature:

OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

Opportunity Report #: 1	Auditor (s): Paula Wallace-Stewart	Date: August 31, 2021
Audit of : e-Services Registration (inline and online)	Audit Criteria: SOP #11	

Statement of Opportunity:

During the E-Service Registration Online interview and inspection carried out August 17, 2021, it was revealed that the System generated webmail that were sent to J. Allen and Good speed Pastry does not give the reason for rejection as stated at SOP 11 (a). This is an opportunity to have the RAIS system improve to advise the taxpayer of the reason for rejection when the System webmail is generated.

Responsible Party: Karlene Johnson-Mills

Auditor Signature:	Signature:
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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</p>			

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

Evaluation:

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 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 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.</p>			
<p>Evaluation:</p> <p>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.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – ZERO RATING

Audit of: Zero Rating	Auditor: Ossain Jones	Audit Criteria: SOP #6	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>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.</p>			
<p>Evaluation:</p> <p>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</p>			

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
<p>Audit Evidence:</p> <p>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 RAiS, to perform this activity. Officer's username seen on RAiS are as follows: Dbrown, JMHutchinson, Mbryce, Mthomas, DSamuda and Asergeant.</p>			
<p>Evaluation:</p> <p>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 RAiS. This Conform to SOP step 6, which states that Officer should download the application and supporting documents and check for completeness.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – LICENSING OF MOTOR VEHICLES (NEW AND RENEWAL)

Audit of: Licensing of motor vehicles (new and renewal)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 Clause 7.5.3.2 b	Auditees: Ruth Francis
<p>Audit Evidence:</p> <p>Twenty (20) MVOI applications were reviewed at NMVR and all had the relevant supporting documents which includes; Form C87, certificate of fitness, insurance certificate, invoice, drivers License, etc. The taxpayer's applications and supporting documents that were reviewed included the following: R. Braham 2884ER, Hugh Jones 7235JW, D. Beckford 7237JW, R. Holme 4530JX, C. Muir 4526JX, E. Dixon 4514 JX, R. Silpot 4528JX, J. Williams, 4504JX, J. Houghton 2550GU, T. Brown, 0730JA, Wisynco Group 0346JB & 0349 JB, Andersons Commerce Vehicle Ltd 3747 JE, N. Simpson 4989 JX, Ms. Technology 2805JA, Kevin Minott 0054 HV, O. Morgan 8952 HM, S. Burg, 7484 JV, GAIA Construction Co. Ltd 7492 JV, A. Clare 2028 DR and B. Smith 2128FJ s</p>			

Evaluation:

During the audit of the Motor Vehicle Registration (new) for the period April 2021 to July 2021, twenty (20) MVOI forms were examined and all had requisite supporting documents. This was in conformity with ISO 9001-2015 7.5.3.2 (b) 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 VEHICLES (NEW AND RENEWAL)

Audit of: Licensing of motor vehicles (new and renewal)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 Clause 7.5.3.2 b	Auditees: Ruth Francis
Audit Evidence: Copies of Motor Vehicle Registration Certification (MVRC) were seen in a locked motor vehicle room accessible to Taxpayer Accounts Staff and Supervisors. Unfiled MVRC for July 2021 and August 2021 were observed on the desk of officer responsible for filing. They were in numerical order and were wrapped in an elastic band in five batches; A6350110-6350179; A6349657-6349701; A6350362-6350310; A6349814-6349855 & A6349735-6349789.			
Evaluation: During the audit of the Motor Vehicle Registration (Renewal) process for April 2021 - July 2021; five batches of MVRC were examined and were found to be batched in numerical order. The MVRCs were seen secured in a lock room which restrict access to authorized staff. This was in conformity with ISO 9001-2015 7.5.3.2 b 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 VEHICLES (NEW AND RENEWAL)

Audit of: Licensing of motor vehicles (new and renewal)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 Clause 7.5.3.2 a	Auditees: Ruth Francis
Audit Evidence:			

The copies of receipts (pink) generated for the period August 09 & 10, 2021 were still in office. A batch of 20 was examined and no discrepancies were identified. The receipts examined are as follows: 17344968, 17344987, 17344986, 17344965, 17344965,

Evaluation:

During the audit of the Motor Vehicle Registration (Renewal) process ; 20 copies of receipts generated for August 9-10, 2021 were seen and examined which verified that receipts with identification number were drawn for the transactions. This was in conformity with ISO 9001:2015, 8.5.2 which state in part that, the organization shall control the unique identification of the output when traceability is a requirement and shall retain the documented information necessary to enable traceability.

Effectiveness:

CONFORMITY REPORTS – LICENSING OF MOTOR VEHICLES (NEW AND RENEWAL)

Audit of: Licensing of motor vehicles (new and renewal)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 Clause 7.1.3 b	Auditees: Ruth Francis
<p>Audit Evidence:</p> <p>The Plates Report for May 14 & July 28, 2021 was requested and received. It showed that 25 plates were sold on May 14 and 37 on July 28, 2021, the following plates were verified to be sold for \$2,700.00 per plate on May 14, 2021 S. Green 4543JX , O. Hamilton 4544JX,, R. Oates4576JX, J. Bailey 4577JX, P. Ellis 4566JX, R. Blake CP6515, D. Sutherland 4569JX, D. Wint 6051GF. The following plates were verified to be sold on July 28, 2021 for \$2,700.00 J. Green 6263JZ, T. Russell 6237 JZ, Kingston College 6239JZ, C. Morris 6229JZ, XOOM Express, 2908N, B. Bardowell 6213JZ, K. Davis, O. Harris 6195JZ, D. Reid 6208JZ, S. Wynter 6227JZ, D. Miller CQ0004, H. Ingram 2989N & G. Anderson Lewis 6228JZ</p>			
<p>Evaluation:</p> <p>During the audit of the Motor Vehicle Registration (new) process, the plate report for May 14 & July 28, 2021 showed that 62 motor vehicle plates were sold for new motor vehicle registration transactions. This was in conformity to SOP.16 which states in part that the Collection Officer issues registration plates.....</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – LICENSING OF MOTOR VEHICLES (NEW

AND RENEWAL)

Audit of: Licensing of motor vehicles (new and renewal)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 Clause 7.1.5.1 (a)	Auditees: Ruth Francis
<p>Audit Evidence:</p> <p>A walk-through of the Collection area was conducted on August 16, 2021 and nine cash registers in the cashier station were verified to be working. The following Cashier Stations were checked V08, V15, V17, V14, V30, 04V, 01V, 847, V21. All nine Cash Registers were tested to see if they could be closed and the keys were working. All were functional</p>			
<p>Evaluation:</p> <p>During the audit of the Motor Vehicle Registration(Renewal) on August 16, 2021 the cash registers in nine cashier station were examined and all were functional. This was in Conformity with ISO 9001-2015 7.1.3(b) which states ' the organization shall determine, provide and maintain the infrastructure necessary for the operations of its products and services. (b) equipment, including hardware and software.</p>			
<p>Effectiveness:</p>			

OPPORTUNITY REPORT

Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Carol Gray	Date: August 31, 2021
Audit of : Licensing of motor vehicles (new and renewal)	Audit Criteria: SOP 1-7	
<p>Statement of Opportunity:</p> <p>There is an opportunity for improvement of the SOP for Motor Vehicle Renewal to include in step 1 that if the QLogic system is not in use at that location, you should go to step #7.in the SOP</p>		
Responsible Party: Horatio Williams		
Auditor Signature:		Signature:

OPPORTUNITY REPORT

Incident Identification Number: 000000.00002		
Opportunity Report #: 2	Auditor (s): Carol Gray	Date: August 31, 2021

Audit of : Licensing of motor vehicles (new and renewal)	Audit Criteria: Controls - Process Flow Chart	
<p>Statement of Opportunity:</p> <p>During the review of the Motor Vehicle Registration (Renewal) process, an observation was made that the Collection Officers were unaware of the FAA act and its content regarding receipting of public money. Hence there is an opportunity for improvement by conducting a sensitization session with the officers to update them on the FAA Act and how/why it is integral to the Controls in the process.</p>		
Responsible Party: Horatio Williams		
Auditor Signature:		Signature:

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00003		
Opportunity Report #: 3	Auditor (s): Carol Gray	Date: August 31, 2021
Audit of : Licensing of motor vehicles (new and renewal)	Audit Criteria: N/A	
<p>Statement of Opportunity:</p> <p>On August 12, 2021 it was observed that documents printed from four printers showed evidence of misprints and obscured information. This is an opportunity for improvement in the Collection Unit by servicing or procuring new printers.</p>		
Responsible Party: Horatio Williams		
Auditor Signature:		Signature:

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 clause 8.1 a.	Auditees: Ruth Francis
Audit Evidence:			

Interview conducted with Manager, Collection August 18, 2021 reveals that documents required for the relicensing of motor vehicles are expired registration certificate, valid fitness, valid insurance certificate or cover note. In the case of public passenger vehicle and commercial carrier a valid road licence is required. Eight (8) taxpayers were observed August 18, 2021 and the documents they submitted for relicensing of motor vehicles were examined and these were, the expired registration certificate, a valid fitness and a valid insurance certificate.

Evaluation:

Observation and verification of documents carried out August 18, 2021 for the Receipt and Processing of Payments Inline revealed that eight (8) taxpayers submitted their expired registration certificate, a valid fitness, and valid insurance certificate as required for the relicensing of motor vehicles. This conforms to ISO 9001: 2015, Clause 8.1 (a) which states: The organization shall plan, implement and control the processes needed to meet the requirements for the provision of products and services, and to implement the actions determined by: a) determining the requirements for the products and services;

Effectiveness:

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: SOP #13	Auditees: Ruth Francis
<p>Audit Evidence:</p> <p>A sample of twenty one 21 MVRC's processed on August 16 & 17, 2021 for the relicensing of motor vehicles were selected and the correct licence duty was collected. The MVRC's reviewed were as follows : 6352902, 6352903, 6352904, 6006522, 6351543, 6351552, 6352520,6352521,6352538 6352723, 6352728, 6351880, 6351888, 6352472 6352476 ,6352620, 6352635 ,6352640,6352551 6352554, 6352738</p>			
<p>Evaluation:</p> <p>Examination of 21 MVRC's processed on August 18, 2021 for the Receipts and Processing of Payments Inline revealed that the correct licence duty was collected, which conforms to SOP #13 'which states that the Collection Officer receives the required payment for the taxpayer'.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 7.5.3.2 a & b	Auditees: Ruth Francis
<p>Audit Evidence:</p> <p>Twenty one (21) expired MVRC's processed August 16 & 17, 2021 were examined and the triplicate (yellow) copy are retained. They were properly glued and were filed in date order, a control number per Collection Officers. They were stored in the forms room which was kept locked. This room was accessible to the Manager, Collections, Senior Collection Officer and Management Services Officer. The MVRC's reviewed were as follows: 6352902, 6352903, 6352904, 6006522, 6351543, 6351552, 6352520, 6352521, 6352538 6352723, 6352728, 6351880, 6351888, 6352472, 6352476 ,6352620, 6352635 ,6352640, 6352551, 6352554, 6352738</p>			
<p>Evaluation:</p> <p>The audit checks of 21 MVRC's processed August 16 & 17, 2021 for the Receipts and Processing of Payments Inline revealed that they were readily available and were stored in a secure room, which conforms with ISO 9001: 2015, Clause 7.5.3.2 ' For the control of documented information, the organization shall address the following activities, as applicable: a) distribution, access retrieval and use; b) storage and preservation, including preservation of legibility.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 clause 8.6 (a &b)	Auditees: Ruth Francis
<p>Audit Evidence:</p> <p>Observation conducted August 18, 2021 for the Collection Officers revealed that fourteen (14) original payment receipts (CAS 09), series 18059215-18059218, 18269907-18269910, 18276132-18276135 and 18606129-18606132 were seen stamped and signed. The signature of the Collection Officer was reflected on the pink copy as it is carbonated.</p>			
<p>Evaluation:</p>			

The audit reveals that both the original and copy of 14 payment receipts processed August 18, 2021 for the Receipts and Processing of Payments Inline were signed and the original copy was stamped and given to taxpayer, which was in conformity with 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; b) traceability to the person(s) authorizing the release.

Effectiveness:

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 clause 8.6(b)	Auditees: Ruth Francis
<p>Audit Evidence:</p> <p>During the observation August 18, 2021, the taxpayer's documents were vetted by the Collection Officers before the transaction was processed. The documents such as expired registration, insurance certificate, fitness certificate, traffic tickets and provision learner's documents and property tax payment advice was also inspected by audit.</p>			
<p>Evaluation:</p> <p>Observation conducted August 18, 2021 for the Receipts and Processing of Payments Inline reveals that the documents presented to Collection Officers for processing were checked and found to be consistent with the receipts generated. This conforms to ISO 9001: 2015, clause 8.6 (b) which states that The organization shall retain documented information on the release of products and services. The documented information shall include: b) traceability to the person(s) authorizing the release</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 Clause 7.1.3 b	Auditees: Ruth Francis
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online)			
<p>Audit Evidence:</p> <p>Five (5) Collection Officers K. Bryan, A. Latty, J. Thomas, S. Shand and T. Ridley stamp was inspected and tested August 18, 2021 by stamping a document and they were working as the Collector of Taxes the name of the tax office and code was visible.</p>			
<p>Evaluation:</p> <p>The examination and testing of five (5) Collection Officers stamp conducted August 18, 2021 for the Receipt and Processing of Payments Inline reveals that they were working effectively as the Collector of Taxes, name of the tax office and code are visible on the payment receipts. This conforms to 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. (b) equipment, including hardware and software;</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 Clause 7.1.3 b	Auditees: Ruth Francis
<p>Audit Evidence:</p> <p>Interview and inspection conducted August 18, 2021, of nine (9) cash registers for station one (1) to nine (9) were verified and they were working with functional keys.</p>			
<p>Evaluation:</p> <p>During the audit of the Receipt and Processing of Payments Inline nine (9) cash registers for station one (1) to nine (9) were checked August 18, 2021 and they were working effectively. This conforms to ISO 9001:2015 section 7.1.3(b) which states '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 – RECEIPT AND PROCESSING OF

PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 Clause 7.1.3 b	Auditees: Ruth Francis
<p>Audit Evidence:</p> <p>Eight (8) printers were verified August 8, 2021 in the cashier's cubicles and interview conducted with Collection Manager revealed that there were eight (8) computers and they were working effectively. Five (5) Collection Officers, K. Bryan, A. Latty, J. Thomas, S. Shand and T. Ridley were observed using the printers and all five (5) were working effectively.</p>			
<p>Evaluation:</p> <p>Audit reveals that there were eight (8) printers for Receipts and Processing of Payment Inline. Observation carried out August 18, 2021 and five (5) of the printers that were being used by Collection Officers were working effectively. This was conforming to ISO 9001:2015 section 7.1.3(b) which states '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 – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 Clause 7.5.2 (a)	Auditees: Ruth Francis
<p>Audit Evidence:</p> <p>Interview conducted with Taxpayer Service Officer August 17, 2021 reveals that access are granted to taxpayers once all the required documents such as authorisation letter, a valid ID are uploaded and the relevant fields are filled out. A sample of ten (10) taxpayers; I. Gordon, J. Allen, Easy Budget, R. Johnson, W. Graham, A. Powell, S. Huggins, C Johnson, M. Bennet and J. Fulcott were checked on RAIS and all had the required documents.</p>			
<p>Evaluation:</p> <p>Interview conducted and audit verification on August 17, 2021 for Receipt and Processing of Payments Online, it was revealed that access were granted to ten (10) taxpayer to the web portal as they uploaded the required documents such as</p>			

authorisation letter, a valid ID and complete the relevant fields correctly. This conforms to ISO 9001:2015 clause 7.5.2 which states that 'When creating and updating documented information, the organization shall ensure appropriate: a) identification and description (e.g. a title, date, author, or reference number);

Effectiveness:

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 Clause 8.5.1 c	Auditees: Ruth Francis
<p>Audit Evidence:</p> <p>Interview conducted with Manager, Taxpayer Accounts and Return Processing August 18, 2021 reveals that the payment que is checked every morning and periodic checks are carried out during the day. The payment que was observed checked by the Manager, Taxpayer Accounts and Return Processing August 18, 2021.</p>			
<p>Evaluation:</p> <p>The audit of the Receipt and Processing of Payments Online for the period April 1, 2021 to August 12, 2021, reveals that the payment que was checked every morning and periodic checks were carried out during the day. The observation carried out August 18, 2021 verify that the payment que was checked. This conforms to ISO 9001:2015 clause 8.5.1 (c) which states that: 'The organization shall implement production and service provision under controlled conditions. Controlled conditions shall include, as applicable: c) the implementation of monitoring and measurement activities at appropriate stages to verify that criteria for control of processes or outputs, and acceptance criteria for products and services, have been met;</p>			
Effectiveness:			

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 Clause 7.5.2 (a)	Auditees: Ruth Francis
Audit Evidence:			

Interview conducted with Manager, Collections August 17, 2021 reveals that confirmation numbers are generated by the system when a taxpayer makes an online payment. The details of the payments are also noted which taxpayer can print for reference.

Evaluation:

Based on Interview conducted August 17, 2021 for Receipt and Processing of Payments Online it was revealed that confirmation numbers are generated by the system once a taxpayer makes an online payment. This conforms to ISO 9001:2015 clause 7.5.2 (a) which states that 'When creating and updating documented information, the organization shall ensure appropriate: a) identification and description (e.g. a title, date, author, or reference number);

Effectiveness:

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 Clause 8.5.1 c	Auditees: Ruth Francis
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Audit Evidence:

The Manager, Taxpayer Accounts and Return Processing was observed checking the Payment Correction Que on RAIS August 18, 2021 and Vrstan Drywall Ltd was flagged for Invalid Period. It was assigned to a Taxpayer Accounts Officer who was also observed retrieving the work item and analyses that the company started August 1, 2021 and the filing period was July 31 2021.

Evaluation:

During the audit of the Receipting and Processing of Payments Online for the period April 1, 2021 to August 12, 2021, the Manager, Taxpayer Accounts and Return Processing was observed retrieving one (1) work item from the payment correction que on RAIS August 18, 2021 for a taxpayer who was flagged for Invalid Period. This conforms to ISO 9001:2015 clause 8.5.1 (c) which states that: 'The organization shall implement production and service provision under controlled conditions. Controlled conditions shall include, as applicable: c) the implementation of monitoring and measurement activities at appropriate stages to verify that criteria for control of processes or outputs, and acceptance criteria for products and services, have been met;

Effectiveness:

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001: 2015 7.4	Auditees: Ruth Francis
<p>Audit Evidence:</p> <p>Interview conducted August 17, 2021 with Taxpayer Service Officer reveals that access are granted to RAIS when the taxpayer is register for eService access online or inline by completing the application form correctly and submit supporting documents such as a valid ID and an authorisation letter. A sample of ten (10) applicants: I Gordon; R. Sewell; N. Allen' J. Fulcott; R. Johnson; M. Whyte; O. Guy; T. Vernon; M. Bennet and L. Armstrong were checked on RAIS and all had supporting documents and were granted access to RAIS during the period April 1, 2021 to July 31, 2021.</p>			
<p>Evaluation:</p> <p>The audit of the Receipting and Processing of Payment Online confirms that ten (10) taxpayers had supporting documents were granted access to RAIS for the period April 1, 2021 to July 31, 2021 as a Web email were seen on the RAIS platform that was emailed to the taxpayers'. This is conforming to ISO 9001-2015 Clause 7.4 The organization shall determine the internal and external communications relevant to the quality management system, including: a. on what it will communicate; b. when to communicate; c. with whom to communicate; d. how to communicate; e. who communicates;</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 Clause 7.1.3 b	Auditees: Ruth Francis
<p>Audit Evidence:</p> <p>Audit observation and interview conducted with Manager, Collection August 18, 2021 reveals that there were six (6) computers that can be used in the Receipting and Processing Payments Online and they all are working effectively.</p>			
<p>Evaluation:</p>			

The audit conducted August 18, 2021 for the Receipting and Processing of Payment Online reveals that there were six (6) computers and they are working effectively. This is conforming to ISO 9001:2015 section 7.1.3(b) which states '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

Effectiveness:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00026

Non-Conformity Report #: 1	Auditor (s): Paula Wallace-Stewart	Date: August 31, 2021
Audit of : Receipt and Processing of Payments (inline and online)	Audit Criteria: ISO 9001:2015 7.5.3.1b	
<p>Statement of Nonconformity:</p> <p>During the audit of the Receipt and Processing of Payments Inline for the period April 1, 2021 - August 13, 2021, it was observed that copies of the payment receipts (CAS 09) were not stored in a restricted area. This was not conforming with ISO 9001: 2015, clause 7.5.3.1 (b) which states that ' Documented information required by the quality management system and by this International Standard shall be controlled to ensure: b) it is adequately protected (e.g. from loss of confidentiality, improper use, or loss of integrity).</p> <p>Responsible Party: Horatio Williams</p>		
Auditor Signature:		Signature:

OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

Opportunity Report #: 1	Auditor (s): Paula Wallace-Stewart	Date: August 31, 2021
Audit of : Receipt and Processing of Payments (inline and online)	Audit Criteria: SOP #22	
Statement of Opportunity:		

There is an opportunity to improve SOP 22 of the Receipt and Processing of Payments Inline as unused stock at the end of the day activities are returned to Manager, Collection or Senior Collection Officer and not the stock clerk.

Responsible Party: Horatio Williams

Auditor Signature:

Signature:

OPPORTUNITY REPORT

Incident Identification Number: 000000.00002

Opportunity Report #: 2	Auditor (s): Paula Wallace-Stewart	Date: August 31, 2021
Audit of : Receipt and Processing of Payments (inline and online)	Audit Criteria: SOP #24	
<p>Statement of Opportunity:</p> <p>There is an opportunity to improve SOP 24 of the Receipt and Processing Payments Inline to include recording of daily revenue collected in the balance book and a fix signatures.</p> <p>Responsible Party: Horatio Williams</p>		
Auditor Signature:		Signature:

OPPORTUNITY REPORT

Incident Identification Number: 000000.00003

Opportunity Report #: 3	Auditor (s): Paula Wallace-Stewart	Date: August 31, 2021
Audit of : Receipt and Processing of Payments (inline and online)	Audit Criteria: SOP #24	
<p>Statement of Opportunity:</p> <p>There is an opportunity to improve SOP 24 of the Receipt and Processing Payments Inline by taking out the word or and replace it with the word and as balancing procedure is carried out with more than one officer.</p>		

Responsible Party: Horatio Williams	
Auditor Signature:	Signature:

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.</p>			

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 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>Audit Evidence:</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:</p>			

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.

Evaluation:

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
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Audit Evidence:

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.

Evaluation:

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.

Effectiveness:

CONFORMITY REPORTS – REFUNDS PROCESSING

Audit of: Refunds Processing	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 Clause 8.1.d	Auditees: Easton Robinson
Audit Evidence: 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.			
Evaluation: 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.			
Effectiveness:			

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
Audit Evidence: 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.

Evaluation:

During the audit of the Refund Processing Online process, it was observed on 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:

CONFORMITY REPORTS – FILING AND PROCESSING OF RETURNS (ONLINE AND INLINE)

Audit of: Filing and Processing of Returns (online and inline)	Auditor: Senatra Lewis	Audit Criteria: TAJ SOP 9.1 #1	Auditees: Dawn Hanson
<p>Audit Evidence:</p> <p>"A returns corrections report for the period April 1 to July 31,2021 was presented by the manager ,A sample of 15 of the 352 entries on the report were selected and tested in RAiS for existence of ledgers and tax type. The existence of the accounts were verified and the ledgers were populated with transactions by tax type on Rais, The details of samples are as follows : Hannas Supermarket & wholesale PAYE (SO1) Dec-17 Michael T Patterson PAYE (SO4 A) 2021 Orane L.S Powell SO 4A Dec-21 Melissa A Mcintosh SO4 A Dec-21 Orane L.S Powell SO4 A Dec-20 Oswald R Hines Trade licence Mar-22 Andre P Gordon IT05 Dec-19 Constine A Howell SO4 A Dec-20 Basil L Parnell SO4 A Dec-20 Kaydeen C Allen- Smith SO4 A Dec-20 Hannas Supermarket SO1 Jul-17 Rohan Bailey SO4 A Dec-14 Frazer Content Basic School SO1 Jun-16 Ackelio R Henry ITo5 Dec-20 Faithia Nelson ITo5 Dec-14 " "</p>			
<p>Evaluation:</p> <p>"During the audit of the Filing and Processing of the returns online for the period April 2021 to July 2021, it was established that ledger accounts were created on RAiS for all 15 returns examined for the period April 2021 to July 2021. This was in conformity to ISO 9001:2015 7.5.3.1(a) which states that "documented information required by the quality management system and by this international standard shall be controlled to ensure ,it is available and suitable for use,where and when it is needed;"</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – FILING AND PROCESSING OF RETURNS (ONLINE AND INLINE)

Audit of: Filing and Processing of Returns (online and inline)	Auditor: Senatra Lewis	Audit Criteria: SOP #12	Auditees: Dawn Hanson
<p>Audit Evidence:</p> <p>"A sample of twelve (12) suspended transactions were reviewed for the period April 2021 to July 2021. The review revealed that corrective action were taken, as the original returns with errors were seen as well as the corrected returns. See below the suspended transaction/returns examined and the reasons for accounts to be suspended. Glenroy D Morgan return can not be filed after period ends IIT, St Jago Ultra sound & X ray duplicate return CIT, Matrix data (2004) CIT duplicate return CIT, Garfield L Lowver return can not be filed after period ends IIT, Michael Blake return can not be filed after period ends IIT, Morrison & Jackson return already posted then credit submitted twice GCT, Wellington Street wholesale FOF return error CIT, Hannas Supermarket FOF return error PAYE, Kevin Dwayne Petergale Liking estimated return late, Marcel Anderson , Revised return submitted has taxes outstanding Edu tax Community Based Rehabilitation Jamaica LTD , Missing info section F Golden Scoop, Missing info section F IT "</p>			
<p>Evaluation:</p> <p>"During the audit of the Filing and Process of return online for the period April 2021 to July 2021, it was revealed that all 12 suspended transactions/returns were corrected and corrected Returns with the notes were seen on RAiS. This is in conformity to TAJ SOP Filing and Processing of Returns section 9.1 # 12 which states that "Senior Taxpayer Accounts Officer/Taxpayer Accounts Officer 1. CORRECTS correctible Suspended Return."</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – FILING AND PROCESSING OF RETURNS (ONLINE AND INLINE)

Audit of: Filing and Processing of Returns (online and inline)	Auditor: Senatra Lewis	Audit Criteria: TAJ SOP 9.1 # 12-13	Auditees: Dawn Hanson
<p>Audit Evidence:</p> <p>"There were twelve (12) taxpayers with suspended account reviewed by examining</p>			

the individual accounts as the period they were filed on RAiS and the dates assigned to Taxpayer Accounts Officers on RAiS. The review showed that for the period 100% of suspended accounts were filed on RAiS and the dates assigned to taxpayer accounts officers were seen. See evidence below: Glenroy D Morgan return can be filed after period ends IIT St Jago Ultra sound & X ray duplicate return CIT Matrix data (2004) CIT Garfield L Lowver return can be filed after period ends IIT Michael Blake return can be filed after period ends IIT Morrison & Jackson return already posted then credit submitted twice GCT Wellington Street wholesale FOF return error CIT Hannas Supermarket FOF return error PAYE Kevin Dwayne Petergale Liking estimated return late Marcel Anderson Revised return submitted has taxes outstanding Edu tax Community Based Rehabilitation Jamaica LTD Missing info section F Golden Scoop Missing info section F IT "

Evaluation:

"During the audit of the Filing and Process of return for the period April to July 2021, it was revealed that 12 suspended returns had notes to confirm when they were filed and corrected by Taxpayer Accounts Officers, this is in conformity to TAJ SOP Filing and Returns Processing online section 9.1 # 12-13 which states that the Senior Taxpayer Accounts Officer/Taxpayer Accounts Officer 1. CORRECTS correctible Suspended Return 2. SAVES the correction to the System " "

Effectiveness:

CONFORMITY REPORTS – FILING AND PROCESSING OF RETURNS (ONLINE AND INLINE)

Audit of: Filing and Processing of Returns (online and inline)	Auditor: Senatra Lewis	Audit Criteria: TAJ SOP 9.1 # 8-9	Auditees: Dawn Hanson
<p>Audit Evidence:</p> <p>"The Manager Taxpayer Accounts and Returns Processing presented her monthly report of the returns that were processed and completed by all officers for the period of audit. Further checks on twelve (12) sampled followed through all stages to completion by the manager herself were verified on RAiS. Another task employee report was presented on 16 August 2021 that validate all 12 task completed by staff. See 12 returns below. Glenroy D Morgan return can be filed after period ends IIT St Jago Ultra sound & X ray duplicate return CIT Matrix data (2004) CIT Garfield L Lowver return can be filed after period ends IIT Michael Blake return can be filed after period ends IIT Morrison & Jackson return already posted then credit submitted twice GCT Wellington Street wholesale FOF return error CIT Hannas Supermarket FOF return error PAYE Kevin Dwayne Petergale Liking estimated return late Marcel Anderson Revised return submitted has taxes outstanding Edu tax Community Based</p>			

Rehabilitation Jamaica LTD Missing info section F Golden Scoop Missing info section F IT " "

Evaluation:

"During the audit of the Filing and Processing of returns for the period April to July 2021 it was revealed that employee task report was produced as evidence that confirms the RAiS suspended returns exists which is a conformity to the TAJ SOP d/d 11/8.21 section 9.1 # 8-9 which states that "" RAiS GENERATES a "Return Error" list if errors with the transactions identified. 9. PLACES the list as "Suspended Returns" in the Online Work Queue. " "

Effectiveness:

CONFORMITY REPORTS – FILING AND PROCESSING OF RETURNS (ONLINE AND INLINE)

Audit of: Filing and Processing of Returns (online and inline)	Auditor: Senatra Lewis	Audit Criteria: ISO 9001:2015 clause 7.1.3 (b)	Auditees: Dawn Hanson
<p>Audit Evidence:</p> <p>"The login access for RAIS was presented by the Application Administrator and eight (8) taxpayer accounts officers has login and computers .The number of persons on location corresponds with the user assess list for the functions RAiS access. The eight user access login verified are as follows: POSITION SECTION RAiS Quality Review Officer Taxpayer Accounts & Returns Processing jbuchana Taxpayer Accounts Officer Taxpayer Accounts & Returns Processing kcooke Supervisor, Taxpayer Accounts Taxpayer Accounts & Returns Processing cebanks Manager Taxpayer Accounts & Returns Processing dhanson Returns Processing Officer Taxpayer Accounts & Returns Processing tsjackson Records Officer Taxpayer Accounts & Returns Processing tridley Supervisor, Returns Processing Taxpayer Accounts & Returns Processing aseargea Returns Processing Officer Taxpayer Accounts & Returns Processing nawilliams</p>			
<p>Evaluation:</p> <p>"During the audit of the Filing and Processing of returns for the period April 2021 to July 2021 it was revealed that all eight staff members in the Taxpayer Accounts Unit had RAiS login access as provided which is a Conformity to ISO 9001:2015 ;7.1.3 b the 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. NOTE Infrastructure can include: b) equipment, including hardware and software; " " " "</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – FILING AND PROCESSING OF RETURNS (ONLINE AND INLINE)

Audit of: Filing and Processing of Returns (online and inline)	Auditor: Senatra Lewis	Audit Criteria: TAJ SOP 9.2 #46	Auditees: Dawn Hanson
<p>Audit Evidence:</p> <p>"A sample of Twelve (12) Returns were selected for detail examination to verify that Returns for Contractor Levy were inputted in RAiS for the period April 2021 to July 2021. The audit verify that the Returns were inputted to RAiS, the list verify as shown below. Receipt # Collector of taxes date Batch Number Bacchus Engineering Works LTD Mar-21 \$ 227,830.07 17830620 2-Jul-21 St Catherine Municipal Corporation May-18 \$ 173,515.50 17349152 22/2/2021 St Catherine Municipal Corporation Jun-18 \$ 169,976.32 17349154 22/2/2021 St Catherine Municipal Corporation Apr-18 \$ 114,621.61 17829770 22/2/2021 St Catherine Municipal Corporation Feb-18 \$ 32,950.00 17574617 22/6/2021 St Catherine Municipal Corporation Jan-18 \$ 111,031.96 17574616 22/10/2021 St Catherine Municipal Corporation Jul-18 \$ 147,376.60 17572254 22/10/2021 St Catherine Municipal Corporation Aug-18 \$ 36,796.00 17572253 22/10/2021 St Catherine Municipal Corporation Nov-18 \$ 105,280.00 17827657 22/10/2021 Bacchus Engineering Works LTD Feb-21 \$ 214,368.94 17334740 12/5/2021 St Catherine Municipal Corporation Sep- \$18 172,009.80 17569830 22/6/2021 St Catherine Municipal Corporation Oct-18 \$ 120,214.00 17569829 22/6/2021 St Catherine Municipal Corporation Mar-18 \$ 180,990.23 17829771 22/6/2021 The observation of the records was proof of their physical existence and this was validated when RAiS was checked by input their TRN. " "</p>			
<p>Evaluation:</p> <p>"During the audit of the Filing and processing of returns (inline) for the period April 2021 to July 2021, it was revealed that 12 inline returns and payments had ledger accounts in RAiS which proves their existences this is in conformity to TAJ SOP 9.2 # 46 which states that, Returns Processing Officer enters data from the Returns into the system. "</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – FILING AND PROCESSING OF RETURNS (ONLINE AND INLINE)

Audit of: Filing and Processing of Returns (online and inline)	Auditor: Senatra Lewis	Audit Criteria: TAJ SOP 9.2 #36	Auditees: Dawn Hanson
<p>Audit Evidence:</p> <p>"The examination of 100% of the inline sample of 12 records all for Contractor Levy for the period April to July 2021 was carried out and the samples of returns were verified on RAiS and the returns had notes to account in RAiS for actions carried out. The files were seen stored in the cabinet with batches attached. The returns examined are as follows: Bacchus Engineering Works LTD Mar-21 \$ 227,830.07 17830620 2-Jul-21 1702006272 St Catherine Municipal Corporation May-18 \$ 173,515.50 17349152 22/2/2021 1294863872 St Catherine Municipal Corporation Jun-18 \$ 169,976.32 17349154 22/2/2021 1294863872 St Catherine Municipal Corporation Apr-18 \$ 114,621.61 17829770 22/2/2021 738555392 St Catherine Municipal Corporation Feb-18 \$ 32,950.00 17574617 22/6/2021 1818768896 St Catherine Municipal Corporation Jan-18 \$ 111,031.96 17574616 22/10/2021 1818768896 St Catherine Municipal Corporation Jul-18 \$ 147,376.60 17572254 22/10/2021 2072030720 St Catherine Municipal Corporation Aug-18 \$ 36,796.00 17572253 22/10/2021 2072030720 St Catherine Municipal Corporation Nov-18 \$ 105,280.00 17827657 22/10/2021 132869832 Bacchus Engineering Works LTD Feb-21 \$ 214,368.94 17334740 12/5/2021 1470680576 St Catherine Municipal Corporation Sep-18 \$ 172,009.80 17569830 22/6/2021 528348672 St Catherine Municipal Corporation Oct-18 \$ 120,214.00 17569829 22/6/2021 528348672 St Catherine Municipal Corporation Mar-18 \$ 180,990.23 17829771 22/6/2021 not seen "</p>			
<p>Evaluation:</p> <p>"During the audit of the filing and processing of returns inline for the period April to July 2021 it was established that batch cover sheets were attached to the 12 returns examined. This was in conformity to TAJ SOP 9.2 # 36 which states that Batch Officer attaches a Batch Cover Control Sheet to each batch. Batch Cover Sheets are specific to tax types. "</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – FILING AND PROCESSING OF RETURNS (ONLINE AND INLINE)

Audit of: Filing and Processing of Returns (online and inline)	Auditor: Senatra Lewis	Audit Criteria: ISO 9001:2015,7.5.3.1(b)	Auditees: Dawn Hanson
<p>Audit Evidence:</p>			

An examination of the RAiS account was carried out on 100% (12) of the Contractor Levy submitted for the period April to July 2021 and the tax type and dates of return were seen in RAiS, and the taxpayer account for the period was filed and batched and stored in a secured cabinet accessed by the manager and the Taxpayer Accounts officer its reported, who will then sent records to stores registry afterwards. Seen in cabinet are as follows: Bacchus Engineering Works LTD 250236 Mar-21 227,830.07 17830620 2-Jul-21 no signature stamped St Catherine Municipal Corporation 251941 Apr-18 114,621.61 17829770 22/2/2021 no signature no stamp St Catherine Municipal Corporation 251941 Jul-18 147,376.60 17572254 22/10/2021 no signature no stamp St Catherine Municipal Corporation 251941 Aug-18 36,796.00 17572253 22/10/2021 no signature no stamp St Catherine Municipal Corporation 251941 Nov-18 105,280.00 17827657 22/10/2021 no signature no stamp St Catherine Municipal Corporation 251941 Mar-18 180,990.23 17829771 22/6/2021 no signature no stamp

Evaluation:

"During the audit of the Filing and processing of returns (inline) for the period April to July 2021 period it was revealed that 12 returns for Contractor Levy in RAIS were adequately stored in a secure cabinet accessed by the manager and taxpayer accounts staff (before sent to regisrty store) this is in conformity to ISO 9001:2015,7.5.3.1(b) which states that " Documented information required by the quality management system and by this International Standard shall be controlled to ensure : (b) it is adequately protected (eg from loss of confidentiality,improper use or loss of integrity) "

Effectiveness:

CONFORMITY REPORTS – FILING AND PROCESSING OF RETURNS (ONLINE AND INLINE)

Audit of: Filing and Processing of Returns (online and inline)	Auditor: Senatra Lewis	Audit Criteria: N/A	Auditees: Dawn Hanson
Audit Evidence:			
"			
Evaluation:			
"			
Effectiveness:			

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00027		
Non-Conformity Report #: 1	Auditor (s): Senatra Lewis	Date: August 31, 2021
Audit of : Filing and Processing of Returns (online and inline)	Audit Criteria: TAJ SOP 9.2 #26	
<p>Statement of Nonconformity:</p> <p>During the audit of the Filing and Return Processing (inline) for the period April to July 2021, it was determined that 6 of 12 (50%) returns examined were not signed by the Collection Officers which is a non conformity with the Filing & Returns Processing (inline) SOP # 26 which states, Collections Officer AFFIXES signature and date to the endorsed copy of Return.</p> <p>Responsible Party: Horatio Williams</p>		
Auditor Signature:		Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00028		
Non-Conformity Report #: 1	Auditor (s): Recardo Rowe	Date: August 31, 2021
Audit of : Staff Awareness of the Quality Policy	Audit Criteria: ISO 9001:2015 Clause 7.3 (a-d)	
<p>Statement of Nonconformity:</p> <p>During the review of the Awareness of the QP for the period August 16 - 19, 2021 it was determined that staff members at the lower levels (non-managerial and supervisory) were unable to explain what the quality policy statement is and the implications of non conforming with the QMS. This was not in conformance with ISO 9001:2015 clause 7.3 (a, c) which states in part that the organization shall ensure that persons doing work under the organizations control are aware of the quality policy and their contribution to the effectiveness of the QMS.</p> <p>Responsible Party: Christine Webb</p>		
Auditor Signature:		Signature:

CONFORMITY REPORTS – COMMUNICATION OF QUALITY POLICY

Audit of: Communication of Quality Policy	Auditor: Recardo Rowe	Audit Criteria: ISO 9001:2015 Clause 6.2.1 (f)	Auditees: Fitzroy Wedderburn
<p>Audit Evidence:</p> <p>The Quality Policy Statement was seen displayed in the lobby area at the front of the Tax office for both staff and Taxpayers to see. The QP Statement was also seen displayed in the Taxpayer Services Unit/Area.</p>			
<p>Evaluation:</p> <p>During the review of the Communication of the Quality Policy Statement on August 18, 2021 it was established that the Quality Policy Statement was communicated as it was displayed in the lobby area and on the wall in the Taxpayer Service Unit. This was in conformance with ISO 9001:2015 6.2.1 (f) which states " The organization shall establish quality objectives at relevant functions, levels and processes needed for the quality management system. The quality objectives shall: f) be communicated.</p>			
<p>Effectiveness:</p>			