

Spanish Town Tax Office

ISO 9001:2015 Quality Management System Audit

Internal Audit Report

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, 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".</p>			
<p>Effectiveness:</p>			

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</p>			

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".

Effectiveness:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00001

Non-Conformity Report #: 1	Auditor (s): Babette Higgins	Date: August 31, 2021
Audit of : GCT Registration	Audit Criteria: SOP #12 and #20	
<p>Statement of Nonconformity:</p> <p>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".</p> <p>Responsible Party: Karlene Johnson-Mills</p>		
Auditor Signature:		Signature:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00002

Non-Conformity Report #: 2	Auditor (s): Babette Higgins	Date: August 31, 2021
Audit of : GCT Registration	Audit Criteria: SOP -18-19	
<p>Statement of Nonconformity:</p> <p>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."</p>		

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

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00003		
Non-Conformity Report #: 3	Auditor (s): Babette Higgins	Date: August 31, 2021
Audit of : GCT Registration	Audit Criteria: SOP #18	
<p>Statement of Nonconformity:</p> <p>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".</p> <p>Responsible Party: Karlene Johnson-Mills</p>		
Auditor Signature:	Signature:	

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00004		
Non-Conformity Report #: 4	Auditor (s): Babette Higgins	Date: August 31, 2021
Audit of : GCT Registration	Audit Criteria: SOP #21	
<p>Statement of Nonconformity:</p> <p>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".</p> <p>Responsible Party: Karlene Johnson-Mills</p>		

Auditor Signature:	Signature:
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NONCONFORMITY REPORT		
Incident Identification Number: 000000.00005		
Non-Conformity Report #: 5	Auditor (s): Babette Higgins	Date: August 31, 2021
Audit of : GCT Registration	Audit Criteria: Controls - Process Flow Chart	
<p>Statement of Nonconformity:</p> <p>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".</p> <p>Responsible Party: Karlene Johnson-Mills</p>		
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> <p>Responsible Party: Karlene Johnson-Mills</p>		
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> <p>Responsible Party: Karlene Johnson-Mills</p>		
Auditor Signature:		Signature: