

St. Andrew RSC

Scheduled QMS Audit

Internal Audit Report

CONFORMITY REPORTS – PROCESSING ZERO RATING REQUESTS

Audit of: Processing Zero Rating Requests	Auditor: Hopal Waysome	Audit Criteria: N/A	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>20 of 25 samples were examined during the period August 1, 2021 to November 17, 2021 to verify if the necessary input documents were submitted for the zero-rating request. Based on the examination the following documents was observed and verified: 1. Cover letter/Performa invoice. See case #002-381-247; #002-409-272 2. Purchase order (stand alone and takes precedence). See case #002-273-504</p>			
<p>Evaluation:</p> <p>During the audit of the Zero Rating process for August 1, 2021 to November 17, 2021, a sample of 20 of 25 documents were examined for the period. All the required documents (cover letter/Performa invoice and purchase order) were seen and verified. This process conforms with the Zero rating processing SOP #2 Taxpayer selects zero-rating service, open window and uploads invoice and cover letter/purchase order. and ISO 9001:2015 4.4.1 a) The organization shall: Determine the inputs required and the output expected from these processes ISO 9001:2015-4.2 Understanding the needs and expectations of the interested parties.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PROCESSING ZERO RATING REQUESTS

Audit of: Processing Zero Rating Requests	Auditor: Hopal Waysome	Audit Criteria: ISO 9001:2015 Clause 4.4.1	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>20 of 25 samples were examined during the period August 1, 2021 to November 17, 2021 to verify if the taxpayer populate all the required fields in the zero-rating application process. Based on the examination the following was observed and verified: All the required fields listed below were populated by the taxpayer for the period reviewed; 1. Document type field 2. Purchase order number 3. Purchase order date 4. Supplier name 5. Supplier TRN-Branch 6. Total cost of items on purchase order including GCT 7. Total GCT amount on purchase order See cases #002-353-662;#002-406-228</p>			
<p>Evaluation:</p> <p>During the audit of the Zero Rating process for August 1, 2021 to November 17,</p>			

2021, a sample of 20 of 25 documents were examined for the period. All the required fields to be populated was done. This process conforms with the Zero rating processing SOP #3 which state that: Taxpayer populate fields with name, name of entity, GCT amount to be zero rated and total amount stated on documents and ISO 9001:2015 clause 4.4.1 a) The organization shall: a) Determine the inputs required and the output expected from these processes b) Determine the sequence and interaction of these processes
Effectiveness:

CONFORMITY REPORTS – PROCESSING ZERO RATING REQUESTS

Audit of: Processing Zero Rating Requests	Auditor: Hopal Waysome	Audit Criteria: ISO 9001-2015 Clause 8.1	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>20 of 25 samples were examined during the period August 1, 2021 to November 17, 2021 to determine whether cases were reviewed and approved by authorized officers. The following was observed: 1) Cases reviewed showed the TSA from the list provided as reviewer. See cases #002-307-992; #002-355-270 2) Cases reviewed showed TSO, STSO or TSM from the list provided as approver. See cases #002.320.286 3) Cases reviewed showed TSO from the list provided as reviewer and approver. See cases #002.367.766</p>			
<p>Evaluation:</p> <p>During the audit of the Zero Rating process for August 1, 2021 to November 17, 2021, a sample of 20 of 25 documents were examined for the period. All the cases examined were seen to be reviewed by TSA or a TSO and approved by TSO, STSO and TSM. This process conforms with the Zero rating processing SOP #10- Manager, Taxpayer service or Senior Taxpayer service officer review and approve case, and ISO 9001:2015 clause 8.1 The organization shall plan, implement and control the processes needed to meet the requirements for the provision of the products and services and to implement the actions determined by: (d) implementing the control of the processes in accordance with the criteria.</p>			
Effectiveness:			

CONFORMITY REPORTS – PROCESSING ZERO RATING REQUESTS

Audit of: Processing Zero Rating Requests	Auditor: Hopal Waysome	Audit Criteria: N/A	Auditees: Sherene Newby
---	------------------------	---------------------	-------------------------

<p>Audit Evidence:</p> <p>20 of 25 samples were examined during the period August 1, 2021 to November 17, 2021 to verify if zero-rated cases were reviewed and approved by the same officer. The examination of the documents were done and the following was observed: 1) Cases reviewed showed TSO as reviewer and approver. See cases #002.366.893 & 002.362.669</p>
<p>Evaluation:</p> <p>During the audit of the Zero Rating process for August 1, 2021 to November 17, 2021, a sample of 20 of 25 documents were examined for the period. Cases examined were seen to be reviewed and approved by a TSO. This process conforms with the Zero rating processing SOP #11 The TSO can review and approve cases when necessary and ISO 9001:2015 clause 8.1 (d) The organization shall plan, implement and control the processes needed to meet the requirements for the provision of the products and services and to implement the actions determined by: (d) implementing the control of the processes in accordance with the criteria.</p>
<p>Effectiveness:</p>

CONFORMITY REPORTS – PROCESSING ZERO RATING REQUESTS

Audit of: Processing Zero Rating Requests	Auditor: Hopal Waysome	Audit Criteria: ISO 9001:2015 Clause 8.5.2	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>20 of 25 samples were examined during the period August 1, 2021 to November 17, 2021 to verify on RAIS if letter/notification were generated to the Taxpayer for approved and rejected applications. Based on the examination in RAIS the following was observed: 1) Cases reviewed showed evidence of rejection letter which state clearly the reasons for rejection. See case #002-270-930 (Jackshill Primary), 2.315.532 (St. Andrew Prep) 2) Cases reviewed showed approval letters which state the PO/Invoice #, date, total cost exclusive of GCT and GCT amount zero-rated. See cases #002-405-568; #002-274-845</p>			
<p>Evaluation:</p> <p>During the audit of the Zero Rating process for August 1, 2021 to November 17, 2021, a sample of 20 of 25 documents were examined for the period. Cases examined showed zero rating approval letters with the relevant information including the GCT amount which was zero rated. Other cases examined showed the rejection letters with the relevant information and the reason for rejection. This process conforms with the Zero rating processing SOP #12 RAIS generate letter and send notification to Taxpayer email address and e-service account. and ISO 9001:2015</p>			

clause 8.5.2 The organization shall use suitable means to identify outputs when it is necessary to ensure the conformity of products and services.

Effectiveness:

CONFORMITY REPORTS – PROCESSING ZERO RATING REQUESTS

Audit of: Processing Zero Rating Requests	Auditor: Hopal Waysome	Audit Criteria: ISO 9001-2015 Clause 8.1	Auditees: Sherene Newby
Audit Evidence: 20 of 25 samples were examined during the period August 1, 2021 to November 17, 2021 to verify correctness of purchase orders/invoices and rejected notification on letters. The following was observed: 1) One document examined showed valid reason for rejection. See case #002-270-930 (Jackshill Primary) 2) Rejection letter showed reasons for rejection See case #002-270-930 (Jackshill Primary) & 002.315.532 (ST Andrew Prep)			
Evaluation: During the audit of the Zero Rating process for August 1, 2021 to November 17, 2021, a sample of 20 of 25 documents were examined for the period. The documents examined showed one rejection with the relevant information and the reason for rejection. This process conforms with the Zero rating processing SOP Zero rating process #8 - Taxpayer service officer/assistant rejects application and places a note stating reason for rejection. and ISO 9001:2015 clause 8.1 The organization shall plan, implement and control the processes needed to meet the requirements for the provision of the products and services and to implement the actions determined by: a) Determine the requirements for the product and services b) Establishing the criteria for: 1) the processes; 2) the acceptance of the products and services			
Effectiveness:			

CONFORMITY REPORTS – PROCESSING ZERO RATING REQUESTS

Audit of: Processing Zero Rating Requests	Auditor: Hopal Waysome	Audit Criteria: ISO 9001-2015 Clause 8.1	Auditees: Sherene Newby
Audit Evidence: 20 of 25 samples were examined during the period August 1, 2021 to November 17, 2021 to verify if the correct entry request procedure was followed by the Taxpayer in E-service. Based on examination and checks the following was observed: 1)			

Documents examined showed all mandatory fields populated with the required information. See cases #002-185-925; #002-408-152; 002.408.680

Evaluation:

During the audit of the Zero Rating process for August 1, 2021 to November 17, 2021, a sample of 20 of 25 documents were examined for the period. The documents examined showed all the relevant information populated in the required fields. This process conforms with the Zero rating processing SOP #2 & 3 Taxpayer select zero-rating service , open window and uploads invoice and cover letter/purchase order. # 3 - Taxpayer populate fields with name, name of entity, GCT amount to be zero rated and total amount stated on documents. and ISO 9001:2015 - 8.1 The organization shall plan, implement and control the processes needed to meet the requirements for the provision of the products and services and to implement the actions determined by: a) Determine the requirements for the product and services b) Establishing the criteria for: 1) the processes; 2) the acceptance of the products and services

Effectiveness:

CONFORMITY REPORTS – PROCESSING ZERO RATING REQUESTS

Audit of: Processing Zero Rating Requests	Auditor: Hopal Waysome	Audit Criteria: ISO 9001-2015 Clause 7.2b	Auditees: Sherene Newby
Audit Evidence:			
Interviews with two TSA, one TSO and one STSO on November 25, 2021 to ascertain whether they were aware of the SOP for Zero-Rating. The interviews conducted revealed that they were aware of the SOP for Zero-Rating and its updates. They received hard copies of information during Unit meetings and information via emails from their managers.			
Evaluation:			
During the audit of the Zero Rating process for August 1, 2021 to November 25, 2021, it was revealed that staff were aware of the Zero- Rating SOP which conforms to ISO 9001:2015 clause 7.2b which states " the organization shall ensure that these persons are competent on the basis of appropriate education, training or experience			
Effectiveness:			

CONFORMITY REPORTS – PROCESSING ZERO RATING REQUESTS

Audit of: Processing Zero Rating	Auditor: Hopal Waysome	Audit Criteria: ISO 9001:2015 Clause	Auditees: Sherene Newby
----------------------------------	------------------------	--------------------------------------	-------------------------

Requests	7.1.3(b)
<p>Audit Evidence:</p> <p>Interview with Taxpayer Service Manager on November 18, 2021 to verify the number of computers use by the unit. The interview conducted revealed that the unit had 24 desktop and 4.5 laptop computers to carry out the work loads. See email thread:</p>	
<p>Evaluation:</p> <p>During the audit of the Zero Rating process for August 1, 2021 to November 18, 2021, it was revealed that unit have the required number of computers which conforms to ISO 9001:2015 clause 7.1.3. (b) which states the organization shall determine provide and maintain the infrastructure necessary for the operation of its process and to achieve conformity of products and services. (b) equipment...</p>	
<p>Effectiveness:</p>	

CONFORMITY REPORTS – PROCESSING ZERO RATING REQUESTS

Audit of: Processing Zero Rating Requests	Auditor: Hopal Waysome	Audit Criteria: ISO 9001:2015 Clause 7.1.2	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>Interviews with Taxpayer Service Manager on November 18, 2021 to ascertain if plans are in place to fill the staffing capacity for unit. The staffing resource was in place as per the staff structure, however some positions are now vacant as staff has gone to other units or resigned. The interview conducted revealed that there was inadequate staff members to cover the work loads. Seven TSA vacant positions was revealed by the AGM secretary to be filled for the unit. It was also revealed that the positions were recently advertised and the interviews are to be done soon. Whilst there was staff shortage the QMS was still operating effectively as staff worked on weekends to complete assignments.</p>			
<p>Evaluation:</p> <p>During the audit of the Zero Rating Request it was determined that the staffing resource was in place, however some positions are now vacant and the positions were advertised to be filled. the QMS was operating effectively. This conforms to ISO 9001:2015 clause 7.1.2.</p>			
<p>Effectiveness:</p>			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00001		
Non-Conformity Report # 1	Auditor (s): Hopal Waysome	Date: November 30, 2021
Audit of : Processing Zero Rating Requests	Audit Criteria: ISO 9001:2015 Clause 4.4.1	
<p>Statement of Nonconformity:</p> <p>During the audit of the Zero Rating process for August 1, 2021 to November 17, 2021, a sample of 20 of 25 downloaded documents were examined for the period. Based on examination the process did not conform as there were 3 cases that were approved with incorrect information such as: 1. Installation cost treated as GCT, 2. The final figure on the cover letter for invoice # 1823 was incorrect. 3. On 1 invoice the amount per item and GCT amount was incorrect. This was not in accordance with the Zero rating processing SOP #7 The TSA/TSO ensures documents are stamped, information is legible and correct and signature is affixed and ISO 9001:2015 - 4.4.1 (c). Organization shall determine and apply the criteria and methods (including monitoring, measurements and related performance indicators) need to ensure the effective operation and control of these processes.</p> <p>Responsible Party: Denise McLean-Powell</p>		
Auditor Signature:		Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00002		
Non-Conformity Report # 2	Auditor (s): Hopal Waysome	Date: November 30, 2021
Audit of : Processing Zero Rating Requests	Audit Criteria: ISO 9001:2015 Clause 4.4.1 (c)	
<p>Statement of Nonconformity:</p> <p>During the audit of the Zero Rating process for August 1, 2021 to November 17, 2021, a sample of 20 of 25 downloaded documents were examined for the period. Based on examination the process did not conform as 6 cases were approved on invoice with incorrect calculation. This was not in accordance with the Zero rating processing SOP # 6 & 7, - TSO verifies if amount entered by the taxpayer corresponds with amount on invoice or purchase order and also ensures documents are stamped, information is legible and correct and signature is affixed ISO 9001:2015 - 4.4.1 (c) The organization shall determine and apply the criteria and methods (including monitoring, measurements and related performance indicators) need to ensure the effective operation and control of these processes. and GCT Act Section 4 (a). The GCT shall be at the rate of 15%</p>		

Responsible Party: Denise McLean-Powell	
Auditor Signature:	Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00003		
Non-Conformity Report #: 3	Auditor (s): Hopal Waysome	Date: November 30, 2021
Audit of : Processing Zero Rating Requests	Audit Criteria: ISO 9001-2015 Clause 8.1	
<p>Statement of Nonconformity:</p> <p>During the audit of the Zero Rating process for August 1, 2021 to November 17, 2021, a sample of 21 of 25 downloaded documents were examined for the period. All documents were examined. Based on examination the process did not conform owing to the following: 1) 4 invoices was seen with incorrect calculation (sub total and GCT amount) 2) 1 invoice was seen with no GCT amount affixed. This process was not in accordance with the Zero rating processing SOP #3, Taxpayer populate fields with name, name of entity, GCT amount to be zero rated and total amount stated on documents. ISO 9001:2015 - 8.1 (a) & (b) The organization shall plan, implement and control the processes needed to meet the requirements for the provision of the products and services and to implement the actions determined by: a) Determine the requirements for the product and services b) Establishing the criteria for: 1) the processes; 2) the acceptance of the products and services and GCT Act Section 22 (a & b). The registered taxpayer shall: in respect of a taxable supply made by him to another registered taxpayer, issue a tax invoice containing such particulars as may be prescribed.(b) in respect of a taxable supply made by him to any other person, issue a receipt showing separately particulars as to the value of the supply and the amount of tax chargeable in respect of that supply</p>		
Responsible Party: Denise McLean-Powell		
Auditor Signature:	Signature:	