

May Pen Tax Office

ISO 9001:2015 Quality Management System Audit

Internal Audit Report

CONFORMITY REPORTS – STAMP DUTY ASSESSMENTS (EXPRESS TRANSACTIONS)

Audit of: Stamp Duty Assessments (Express Transactions)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 clause 7.5.3.2 d	Auditees: Lisa Meikle Robinson
<p>Audit Evidence:</p> <p>1.The files with Express Application for the period May -July 2021 was presented. A sample of twenty (20) application forms were reviewed, and all had a copy of the Notice of Assessment attached which were all accurately endorsed. 2. The Applications forms reviewed were all correctly filled out by the Taxpayer, were filed in ascending date order, had the taxpayer TRN, name, address, telephone number, particulars of document, generated case number and was signed by both the Authenticator and the Verifier</p>			
<p>Evaluation:</p> <p>During the audit of the Stamp Duty Assessments (Stamping Express Transactions) Twenty (20) processed applications were reviewed during the period April to July, 2021 , all had a copy of the Notice of Assessment and application form 1 affixed. 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 – STAMP DUTY ASSESSMENTS (EXPRESS TRANSACTIONS)

Audit of: Stamp Duty Assessments (Express Transactions)	Auditor: Carol Gray	Audit Criteria: SOP #1	Auditees: Lisa Meikle Robinson
<p>Audit Evidence:</p> <p>It was ascertained that the Unit does not retain Supporting Document, all processed documents are sealed/stamped and returned to the taxpayer. The processing of five express documents transactions was observed. The Taxpayer submitted completed application form along with an ID and the relevant supporting documents to a Taxpayer Service Officer (TPO) to be processed. The TPO were observed examine the document, logging into RAIS by using Taxpayer TRN, generating a Notice of Assessment which showed the amount to be paid and Case number, the document</p>			

was then handed back to taxpayer who went to the Collection Officer and paid the amount as stated. The Collection Officer then collected the money, generated a receipt and endorsed the Notice of Assessment. The Document was then given to the Authenticator who logged into RAIS affixed the barcode, entered the document information in an Excel file which showed the date, taxpayer name, case number and amount collected, the document was then sent to verifier who again logged into RAIS, approved document on RAIS and affixed Seal. The document was then returned to the TPO who logged the detail into the Stamped Document Delivery Book. The Taxpayer was then called and the stamped document handed to him/her

Evaluation:

During the audit of the Stamp Duty Assessments (Stamping Express Transactions ,) it was observed that supporting documents were submitted for five express transactions which were processed and given back to the taxpayer. This was in conformity with SOP #1 which states that in part " that completed application form and supporting documents are submitted by taxpayer'

Effectiveness:

CONFORMITY REPORTS – STAMP DUTY ASSESSMENTS (EXPRESS TRANSACTIONS)

Audit of: Stamp Duty Assessments (Express Transactions)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 clause 8.1(d)	Auditees: Lisa Meikle Robinson
<p>Audit Evidence:</p> <p>A listing of all Authenticators and Verifiers was presented by the Manager, this was posted to the RAIS access list provided by the ICT Unit. It revealed that two officers Peter Gaye Sinclair (Authenticator) and Erica Fogah Edwards (Verifier) were not listed as possessing Active RAIS user access. However checks to RAIS showed both officers working in there own User account on RAIS</p>			
<p>Evaluation:</p> <p>During the audit of the Stamp Duty Assessments (Stamping Express Transactions) it was established that two officers who were verified as having RAIS system log in to authorize and verify transactions were observed using there RAIS user access to work in, the process was in Conformity with ISO 9001-2015 8.1 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 (c) determine the resources needed to achieve conformity to the products and service requirements .</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – STAMP DUTY ASSESSMENTS (EXPRESS TRANSACTIONS)

Audit of: Stamp Duty Assessments (Express Transactions)	Auditor: Carol Gray	Audit Criteria: SOP 13 and 14	Auditees: Lisa Meikle Robinson
<p>Audit Evidence:</p> <p>An excell Spreadsheet named (Authentication Report) is maintained by the Aunthenticator who populates the worksheet with information from the Notice of Assessment Received from the Collection Officer. The Authenticator was observed updating the following information: date received, case number, type of transaction, amount and the date processed. Checks to INCRS revealed that there no report availble which capture just this information. Detailed review of the Excell Workbook was done for the periods May 17-21, 2021, June 21-25, 2021 and July 05-9, 2021, twenty transactions were posted to RAIS using TRN and all were seen accurately posted</p>			
<p>Evaluation:</p> <p>During the audit of the Stamp Duty Assessment (Stamping Transaction) it was established that a sample of twenty expressed stamped transactions for the period May 2021 - July 2021 were all processed and receipted by the Collections officers. This was in conformity with Stamped expressed transaction SOP number 13 and 14 which states Collection Officer generates receipts and issue original copy of receipt to taxpayer</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – STAMP DUTY ASSESSMENTS (EXPRESS TRANSACTIONS)

Audit of: Stamp Duty Assessments (Express Transactions)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 7.5.3.1	Auditees: Lisa Meikle Robinson
<p>Audit Evidence:</p> <p>The Authentication Report for May -July 2021 was presented and reviewed it documented the number of documents sealed and processed for the period. This Report is used by Management to ascertain the number of Express documents</p>			

processed over a period and the amount of monies collected. The following cases were selected from the Report and checked on RAIS Marcia ,Doreen Walker; Nickoy Ferguson ; Genesee Ellington,, Arlene Smith, Danlin Whyte

Evaluation:

During the audit of the Stamp Duty Assessment (Express Stamp Transactions) The Authentication Report for July 06, 2021 was received and reviewed against the INCRS list of Transactions by Tax Type for the same date, no discrepancies was identified .It was established the process was in conformity with ISO 9001-2015 7.5.3.1 which states 'Documented information required by the quality management system and by this International Standard shall be controlled to ensure it is adequately protected from loss of confidentiality, improper use or loss of integrity

Effectiveness:

CONFORMITY REPORTS – STAMP DUTY ASSESSMENTS (EXPRESS TRANSACTIONS)

Audit of: Stamp Duty Assessments (Express Transactions)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 7.1.3	Auditees: Lisa Meikle Robinson
<p>Audit Evidence:</p> <p>A walk through on the Stamp Duty & Assessment Stamping Process Unit was conducted on July 12, 2021 and it was confirmed that all staff members were either equipped with a desktop computer or a laptop, a total of five persons were involved in the process Two Taxpayer Service Officer, a Collection Officer, Authenticator and Verifier</p>			
<p>Evaluation:</p> <p>During the audit of the Stamp Duty Assessment (Express Transactions) four members of staff were observed working from desktop computer, while one was using a laptop. It was established that the process 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 operation of its processes and to achieve conformity of products and services, infrastructure includes equipment including hardware and software</p>			
<p>Effectiveness:</p>			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00001		
Non-Conformity Report #: 1	Auditor (s): Carol Gray	Date: July 30, 2021
Audit of : Stamp Duty Assessments (Express Transactions)	Audit Criteria: SOP 36 and 39	
<p>Statement of Nonconformity:</p> <p>During the audit of the Stamp Duty (Express Stamp Transaction) it was observed that the Taxpayer Service Officer did not ask for proof of identification or proof of payment from four Taxpayers on July 06, 2021, before delivering the stamped document to the taxpayer. In addition the log book was not signed on 6 different occasion by taxpayer. the Taxpayer Service Officer did not sign the log book on 6 different occasions on on This was NOT IN Conformity with SOP 38 which states the Taxpayer Service Officer Should Log Case details into Delivery Book or SOP 39. which states that the Taxpayer Service Officer, Stamp Duty & Transfer Tax 'requests Taxpayer's identification and proof of payment</p> <p>Responsible Party: Denise Brooks Allen</p>		
Auditor Signature:		Signature: