

Falmouth Tax Office

ISO 9001:2015 Quality Management System Audit

Internal Audit Report

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:
<p>Audit Evidence:</p> <p>Interview conducted September 9, 2021 with Manager, Taxpayer Accounts and Collections reveals that the 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. Four (4) taxpayers, T. Patrick, G. Rankin, D. Watson & N. Allen were observed August 16, 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</p>			
<p>Evaluation:</p> <p>Observation and verification of documents carried out August 16, 2021 for the Receipt and Processing of Payments Inline revealed that four (4) 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 that: 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</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: SOP #13	Auditees:
<p>Audit Evidence:</p> <p>Interview conduct September 9, 2021 with Manager, Taxpayer Accounts and Collections revealed that a rate sheet is established by TAJ and also the rate is embedded in the system. A sample of fifteen (15) MVRC's processed on June 29, 2021 to August 12, 2021 for the relicensing of motor vehicles were selected and the</p>			

correct licence duties were collected. MVRC's reviewed were as follows: 09484008, 05057628, 05420054, 09736690, 07127751, 09070931, 09558615, 07817923, 07880884, 08075019, 09519391, 04847498, 04994815, 08279300 & 09792792

Evaluation:

Examination of fifteen (15) MVRC's processed June 29, 2021 to August 12, 2021 for the Receipts and Processing 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 from the taxpayer'.

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 7.5.3.2	Auditees:
<p>Audit Evidence:</p> <p>Fifteen (15) expired MVRC's processed June 29, 2021 to August 12, 2021 were examined and the triplicate (yellow) copies receipt were retained. They were properly glued and were filed in date order, a control number per Collection Officers. They were stored in a desk drawer which is kept locked in batches on treasury tag and labeled. They are transferred to the filing room when the batch reaches 100. The MVRC's verified were as follows 09484008, 05057628, 05420054, 09736690, 07127751, 09070931, 09558615, 07817923, 07880884, 08075019, 09519391, 04847498, 04994815, 08279300 & 09792792.</p>			
<p>Evaluation:</p> <p>The audit checks of fifteen (15) MVRC's processed June 29, 2021 to August 12, 2021 for the Receipts and Processing Payments Inline revealed that they were readily available and were stored in batches on treasury tag and labeled in a secure desk drawer which is kept lock. This 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 8.1(e)	Auditees:
<p>Audit Evidence:</p> <p>Observation carried out September 16, 2021 revealed that documents submitted to three (3) Collection Officers from taxpayers were vetted before the transaction was processed. Audit verification of the documents such as property tax advice, Transport Authority form, motor vehicle registration, fitness and insurance certificate were carried out for accuracy.</p>			
<p>Evaluation:</p> <p>Observation and examination conducted September 16, 2021 reveals that documents submitted for the Receipting and Processing Inline were vetted and found to be accurate. This conformity with ISO 9001: 2015, clause 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 in by: 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>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 7.5.3.1(b)	Auditees:
<p>Audit Evidence:</p> <p>Observation and interview conducted September 16, 2021 reveals that copies of the payment receipts (CAS 09) that processed September 14 & 15, 2021 were batched and recorded by cashier ID, description and the series used on a form by the Taxpayer Account Officer. They are kept in a locked filing cabinet until they are ready to be send to Revenue Accounts in the weekly pick.</p>			
<p>Evaluation:</p> <p>During the audit for the Receipt and Processing of Payments Inline it was observed that copies of the payment receipts (CAS 09) processed during the period September 14 & 15, 2021 were stored in a restricted area. This was conforming with ISO 9001:</p>			

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).

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 4.4.1(d)	Auditees:
<p>Audit Evidence:</p> <p>Observation and interview was carried out September 16, 2021, with Taxpayer Service Officer reveals that taxpayers are issued a number by the Taxpayer Service Officer based on the type of transactions and the unit which processes the transaction. The number is called when the next available officer of the unit is available.</p>			
<p>Evaluation:</p> <p>Observation carried out September 16, 2021 for the Receipting and Processing Payments Inline reveals that Qlogic system is working effectively and efficiently. This is in accordance to ISO 9001:2015 Clause 4.4.1(d) which states that ‘The organization shall determine the processes needed for the quality management system and their application throughout the organization, and shall: (d) determine the resources needed for these processes and ensure their availability;</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 4.4.1(d)	Auditees:
<p>Audit Evidence:</p> <p>Interview conducted with the Manager, Taxpayer Accounts and Collections on September 16, 2021, revealed that once there is a glitch with the Q-logic system they</p>			

revert to previous mode of having a Taxpayer Service Officer manned the floor by checking the taxpayer's documents and direct them to wait in a line at the section which the transaction can be processed. Interview conducted with the Manager, Taxpayer Accounts and Collections on September 16, 2021, revealed that once there is a glitch with the Q-logic system they revert to previous mode of having a Taxpayer Service Officer manned the floor by checking the taxpayer's documents and direct them to wait in a line at the section which the transaction can be processed. Interview conducted with the Manager, Taxpayer Accounts and Collections on September 16, 2021, revealed that once there is a glitch with the Q-logic system they revert to previous mode of having a Taxpayer Service Officer manned the floor by checking the taxpayer's documents and direct them to wait in a line at the section which the transaction can be processed. Interview conducted with the Manager, Taxpayer Accounts and Collections on September 16, 2021, revealed that once there is a glitch with the Q-logic system they revert to previous mode of having a Taxpayer Service Officer manned the floor by checking the taxpayer's documents and direct them to wait in a line at the section which the transaction can be processed.

Evaluation:

During the audit of the Receipting and Processing Payments Inline on September 16, 2021, it was revealed that in the case the Q-logic system is down they would revert to the original processes where by the taxpayers are asked to wait in a line at the section which the transaction can be processed. This is in accordance to ISO 9001:2015 clause 4.4.1(d) which states that 'The organization shall determine the processes needed for the quality management system and their application throughout the organization, and shall: (d) determine the resources needed for these processes and ensure their availability;

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	Auditees:
<p>Audit Evidence:</p> <p>Observation and verification conducted August 16, 2021 of the Collection Officers revealed that fifteen (15) original payment receipt (CAS 09), series 18005628-18005635, 18003700, 18003701, 18248225-18248227, 1800572 & 1800573 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 fifteen (15) payment receipts processed August 16, 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:

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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:
<p>Audit Evidence:</p> <p>Three (3) Collection Officers Gray, P. Grant and Y. Lee-Anglin stamp was inspected and tested September 16, 2021 by stamping a document and they were working as the "Collector of Taxes", "The name of the tax office" and the tax office code were visible.</p>			
<p>Evaluation:</p> <p>The examination and testing of three (3) Collection Officers stamp were conducted on September 16, 2021 for the Receipt and Processing of Payments Inline, reveals that they were working effectively as "the Name of the Tax Office", "Tax office code", and "Collector of Taxes" were visible. 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	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001-2015: Clause 7.1.3 (b)	Auditees:
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Online)			
<p>Audit Evidence:</p> <p>Four (4) printers were verified on September 16, 2021 Three (3) were in the cashier's cubicle and one (1) in the Taxpayer Account unit which is used whenever a back station is being operated. Interview conducted with Manager Taxpayer Accounts and Collection on September 16, 2021 revealed they were working effectively. Three (3) Collection Officers, were observed using printer #92934716, 92935188 & 92934797 while printer # 93033299 was not being used on the day of observation.</p>			
<p>Evaluation:</p> <p>During the review of Receipts and Payments (Inline) on September 16, 2021 it was determined that there was conformance 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..... (b) equipment, including hardware and software" as the printers used by the Collections officers were working effectively.</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 4.4.1(a)	Auditees:
<p>Audit Evidence:</p> <p>Interview and audit verification with Senior Taxpayer Service Officer September 22, 2021 revealed that access to the web portal were granted to taxpayers once all the required documents such as authorisation letter, a valid ID are uploaded and the relevant fields are filled out. Verification of nine (9) taxpayers; T. Henry, S. Knight, C. Nelson, J. Bryan, P. Campbell, G. Levy, A. Reid R. Stewart, R. Frater were checked on RAIS and all had the required documents uploaded.</p>			
<p>Evaluation:</p> <p>During the review of Receipts and Processing of Payments online there was conformance to ISO 9001:2015 Clause 4.4.1 (a) which states 'The organization shall determine the processes needed for the quality management system and their application throughout the organization, and shall:' a) determine the inputs required and the outputs expected from these processes; as the review of nine taxpayers accounts on RAIS showed they had uploaded all the relevant documents required for a web portal access.</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 8.5.1(c)	Auditees:
<p>Audit Evidence:</p> <p>Interview conducted with Manager, Taxpayer Accounts and Collections on September 9, 2021 reveals that the payment que is checked every morning and periodic checks are carried out during the day. Manager, Taxpayer Accounts and Collections was observed checking the payment que on September 16, 2021 and there were no work item to retrieve.</p>			
<p>Evaluation:</p> <p>During the review of Receipts and processing of payments Online it was determined that there was conformance 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; as observation carried out on September 16, 2021 showed that the Manager Taxpayer Accounts and Collections checked the payment que.</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 7.4	Auditees:
<p>Audit Evidence:</p> <p>Interview conducted September 22, 2021 with Senior Taxpayer Service Officer revealed that web emails are sent to taxpayers informing them that they can access RAIS. Ten (10) taxpayers; T. Henry, S. Knight, C. Nelson, J. Bryan, P. Campbell, G. Levy, A. Reid R. Stewart, R. Frater were checked on RAIS and email was seen on the RAIS platform for all ten (10) applicants who were processed during the period</p>			

April 1, 2021 to August 31, 2021; were checked on RAIS and email was seen on RAIS informing them that they were granted d access to RAIS.

Evaluation:

The audit of the Receipting and Processing Payment Online confirms that ten (10) taxpayers were granted access to RAIS for the period June 1, 2021 to August 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;

Effectiveness:

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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:
Audit Evidence:			
Interview conducted with Manager, Taxpayer Accounts and Collections September 9, 2021 reveals that there were four (4) computers that can be used in the Receipting and Processing Payments Online and they all are working effectively. Verification of the four (4) computers were carried out September 16, 2021, revealed that three (3) were used by the Taxpayers Accounts Officers and one (1) by the Manager, Taxpayer Accounts and Collections.			
Evaluation:			
The audit conducted August 18, 2021 for the Receipting and Processing Payment Online reveals that there were four (4) computers and they were working effectively. This is conforming to ISO 9001:2015 7.1.3(b) clause 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:			

OPPORTUNITY REPORT

Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Paula Wallace-Stewart	Date: September 24, 2021
Audit of : Receipt and Processing of Payments (Inline and Online)	Audit Criteria: N/A	
<p>Statement of Opportunity:</p> <p>There is an opportunity to improve the process flow by including "Cash Pan" as a resource as when the Cash Register is not working the revenue has to be kept in a cash pan by the collections officers.</p> <p>Responsible Party: Racquel O'Hara Dallas</p>		
Auditor Signature:		Signature:

<p align="center">OPPORTUNITY REPORT</p> <p align="center">Incident Identification Number: 000000.00002</p>		
Opportunity Report #: 2	Auditor (s): Paula Wallace-Stewart	Date: September 24, 2021
Audit of : Receipt and Processing of Payments (Inline and Online)	Audit Criteria: N/A	
<p>Statement of Opportunity:</p> <p>There is an opportunity to improve the Receipting and Processing of Payments Inline process flow chart to include the Q-logic System as a resources.</p> <p>Responsible Party: Racquel O'Hara Dallas</p>		
Auditor Signature:		Signature: