

Spanish Town Tax Office

ISO 9001:2015 Quality Management System Audit

Internal Audit Report

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 PERUSES authorization letter, if applicable, and valid ID of 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"</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 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 of the E-Services Registration Inline August 16 & 17, 2021, reveals that the information desk was handled in a very professional, efficient,</p>			

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;

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>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> <p>Based on interview, observation and examination carried out of the E-Services Registration Inline August 16 & 17, 2021. The processed application forms were kept secured in an overhead shelf in the Manager, Taxpayer Service office. This is in accordance to ISO standard 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 – 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. See listing of approval: Kales Jamdung Pepper Sauce; A. Crawford; D. Woodhouse; S. Smith; F. Warren; P. Salmon; D.</p>			

Johnson; D. Miller; D. Pinnock; K. King.

Evaluation:

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 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;

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
Audit Evidence:			
Interview conducted with Manager, Taxpayer Service August 16, 2021, and she told audit that taxpayer logs on the TAJ's website to create a user name and password and dissemination is 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 the application forms for E-Services Registration Inline August 16, 2021, revealed that the user name recorded at the section Tax Portal Login (Box 14) on the application form for eServices registration inline is the same user name that was created by the taxpayer. This was in accordance to ISO standard 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	Auditor: Paula	Audit Criteria: ISO	Auditees: Tanya
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Registration (inline and online)	Wallace-Stewart	9001:2015 Clause 7.1.3 b	Carson
<p>Audit Evidence:</p> <p>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</p>			
<p>Evaluation:</p> <p>During the audit conducted 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. This was consistent to ISO standard 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.</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
<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 August 17, 2021 revealed that accounts were created for 13 applicant for E-Services Registration online on the ECare System/IRD. This is 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, authorisation 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. See listing below: N. Allen, R. Johnson, T. Matthew, J. Fulcott and Easy Budget Limited.</p>			
<p>Evaluation:</p> <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 where uploaded to RAIS and the required field where completed correctly. This is in accordance to SOP #9 which states Taxpayer Education Officer/Client Relationship Manager VERIFIES the correctness of the information.</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 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 up loaded to RAIS for Good Speed Pastry. See listing of the 11 approvals: 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>			

Evaluation:

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 send 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;

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 August 17, 2021 reveals that access is 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. See listing attached; 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 conducted August 17, 2021, it was revealed that access was granted to ten (10) taxpayer on RAIS once their supporting documents up loaded such as valid ID, authorization letter and the required fields are filled out properly online. This is in accordance to ISO standard 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	Auditor: Paula	Audit Criteria: ISO	Auditees: Tanya
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Registration (inline and online)	Wallace-Stewart	9001:2015 7.5.3.2 a & b	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. See listing: 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 the 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 is the same user name that was created by the taxpayer. This was in accordance to ISO standard 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>			

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00001		
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 is 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>		
Responsible Party: Karlene Johnson-Mills		
Auditor Signature:		Signature:

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NONCONFORMITY REPORT		
Incident Identification Number: 000000.00002		
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 is not conforming to SOP 16 which 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.</p> <p>Responsible Party: Karlene Johnson-Mills</p>		
Auditor Signature:		Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00003		
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	
<p>Statement of Nonconformity:</p> <p>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 is not conforming to SOP #16 which states "Scans and uploads the completed application form, stamped letter naming the Account Manager, and a copy pf the identification presented to the Customer's Springboard.</p>		

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	
<p>Statement of Opportunity:</p> <p>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.</p>		
Responsible Party: Karlene Johnson-Mills		
Auditor Signature:	Signature:	