

Spanish Town Tax Office

ISO 9001:2015 Quality Management System Audit

Internal Audit Report

CONFORMITY REPORTS – FILING AND PROCESSING OF RETURNS (ONLINE AND INLINE)

Audit of: Filing and Processing of Returns (online and inline)	Auditor: Senatra Lewis	Audit Criteria: TAJ SOP 9.1 #1	Auditees: Dawn Hanson
<p>Audit Evidence:</p> <p>"A returns corrections report for the period April 1 to July 31,2021 was presented by the manager ,A sample of 15 of the 352 entries on the report were selected and tested in RAiS for existence of ledgers and tax type. The existence of the accounts were verified and the ledgers were populated with transactions by tax type on Rais, The details of samples are as follows : Hannas Supermarket & wholesale PAYE (SO1) Dec-17 Michael T Patterson PAYE (SO4 A) 2021 Orane L.S Powell SO 4A Dec-21 Melissa A Mcintosh SO4 A Dec-21 Orane L.S Powell SO4 A Dec-20 Oswald R Hines Trade licence Mar-22 Andre P Gordon ITO5 Dec-19 Constine A Howell SO4 A Dec-20 Basil L Parnell SO4 A Dec-20 Kaydeen C Allen- Smith SO4 A Dec-20 Hannas Supermarket SO1 Jul-17 Rohan Bailey SO4 A Dec-14 Frazer Content Basic School SO1 Jun-16 Ackelio R Henry ITO5 Dec-20 Faithia Nelson ITO5 Dec-14 " "</p>			
<p>Evaluation:</p> <p>"During the audit of the Filing and Processing of the returns online for the period April 2021 to July 2021,it was established that ledger accounts were created on RAiS for all 15 returns examined for the period April 2021 to July 2021.This was in conformity to ISO 9001:2015 7.5.3.1(a) which states that "documented information required by the quality management system and by this international standard shall be controlled to ensure ,it is available and suitable for use,where and when it is needed;"</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – FILING AND PROCESSING OF RETURNS (ONLINE AND INLINE)

Audit of: Filing and Processing of Returns (online and inline)	Auditor: Senatra Lewis	Audit Criteria: SOP #12	Auditees: Dawn Hanson
<p>Audit Evidence:</p> <p>"A sample of twelve (12) suspended transactions were reviewed for the period April to July 2021. The review revealed that corrective action were taken, as the original</p>			

returns, with errors were seen as well as the corrective return See below reason for examples on RAiS: Glenroy D Morgan return can not be filed after period ends IIT, St Jago Ultra sound &X ray duplicate return CIT, Matrix data (2004) CIT duplicate return CIT, Garfield L Lowver return can not be filed after period ends IIT, Michael Blake return can not be filed after period ends IIT, Morrison & Jackson return already posted then credit submitted twice GCT, Wellington Street wholesale FOF return error CIT, Hannas Supermarket FOF return error PAYE, Kevin Dwayne Petergale Liking estimated return late, Marcel Anderson , Revised return submitted has taxes outstanding Edu tax Community Based Rehabilitation Jamaica LTD , Missing info section F Golden Scoop, Missing info section F IT "

Evaluation:

"During the audit of the Filing and Process of return online for the period April to July 2021, it was revealed that 12 suspended (sample) transaction had corrected actions taken, notes and accurate returns were seen also on RAiS, this is in conformity to TAJ SOP Filing and Processing of Returns section 9.1 # 12 which states that "Senior Taxpayer Accounts Officer/Taxpayer Accounts Officer 1. CORRECTS correctible Suspended Return." " "

Effectiveness:

CONFORMITY REPORTS – FILING AND PROCESSING OF RETURNS (ONLINE AND INLINE)

Audit of: Filing and Processing of Returns (online and inline)	Auditor: Senatra Lewis	Audit Criteria: TAJ SOP 9.1 # 12-13	Auditees: Dawn Hanson
<p>Audit Evidence:</p> <p>"There were twelve (12) taxpayers with suspended account reviewed by examining the individual accounts as the period they were filed on RAiS and the dates assigned to Taxpayer Accounts Officers on RAiS. The review showed that for the period 100% of suspended accounts were filed on RAiS and the dates assigned to taxpayer accounts officers were seen. See evidence below: Glenroy D Morgan return can be filed after period ends IIT St Jago Ultra sound &X ray duplicate return CIT Matrix data (2004) CIT Garfield L Lowver return can be filed after period ends IIT Michael Blake return can be filed after period ends IIT Morrison & Jackson return already posted then credit submitted twice GCT Wellington Street wholesale FOF return error CIT Hannas Supermarket FOF return error PAYE Kevin Dwayne Petergale Liking estimated return late Marcel Anderson Revised return submitted has taxes outstanding Edu tax Community Based Rehabilitation Jamaica LTD Missing info section F Golden Scoop Missing info section F IT "</p>			
Evaluation:			

"During the audit of the Filing and Process of return for the period April to July 2021, it was revealed that 12 suspended returns had notes to confirm when they were filed and corrected by Taxpayer Accounts Officers ,this is in conformity to TAJ SOP Filing and Returns Processing online section 9.1 # 12-13 which states that the Senior Taxpayer Accounts Officer/Taxpayer Accounts Officer 1. CORRECTS correctible Suspended Return 2. SAVES the correction to the System " "

Effectiveness:

CONFORMITY REPORTS – FILING AND PROCESSING OF RETURNS (ONLINE AND INLINE)

Audit of: Filing and Processing of Returns (online and inline)	Auditor: Senatra Lewis	Audit Criteria: TAJ SOP 9.1 # 8-9	Auditees: Dawn Hanson
<p>Audit Evidence:</p> <p>"The Manager Taxpayer Accounts and Returns Processing presented her monthly report of the returns that were processed and completed by all officers for the period of audit. Further checks on twelve (12) sampled followed through all stages to completion by the manager herself were verified on RAiS .Another task employee report was presented on 16 August 2021 that validate all 12 task completed by staff.See 12 returns below. Glenroy D Morgan return cany be filed after period ends IIT St Jago Ultra sound &X ray duplicate return CIT Matrix data (2004) CIT Garfield L Lowver return cany be filed after period ends IIT Michael Blake return cany be filed after period ends IIT Morrison & Jackson return already posted then credit submitted twice GCT Wellington Street wholesale FOF return error CIT Hannas Supermarket FOF return error PAYE Kevin Dwayne Petergale Liking estimated return late Marcel Anderson Revised return submitted has taxes outstanding Edu tax Community Based Rehabilitation Jamaica LTD Missing info section F Golden Scoop Missing info section F IT " "</p>			
<p>Evaluation:</p> <p>"During the audit of the Filing and Processing of returns for the period April to July 2021 it was revealed that employee task report was produced as evidence that confirms the RAiS suspended returns exists which is a conformity to the TAJ SOP d/d 11/8.21 section 9.1 # 8-9 which states that "" GENERATES a "Return Error" list if errors with the transactions identified. 9. PLACES the list as "Suspended Returns" in the Online Work Queue. " "</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – FILING AND PROCESSING OF RETURNS (ONLINE AND INLINE)

Audit of: Filing and Processing of Returns (online and inline)	Auditor: Senatra Lewis	Audit Criteria: ISO 9001:2015 clause 7.1.3 (b)	Auditees: Dawn Hanson
<p>Audit Evidence:</p> <p>"The login access for RAIS was presented by the Application Administrator and eight (8) taxpayer accounts officers has login and computers .The number of persons on location corresponds with the user assess list for the functions RAiS access. The eight user access login verified are as follows: POSITION SECTION RAiS Quality Review Officer Taxpayer Accounts & Returns Processing jbuchana Taxpayer Accounts Officer Taxpayer Accounts & Returns Processing kcooke Supervisor, Taxpayer Accounts Taxpayer Accounts & Returns Processing cebanks Manager Taxpayer Accounts & Returns Processing dhanson Returns Processing Officer Taxpayer Accounts & Returns Processing tsjackson Records Officer Taxpayer Accounts & Returns Processing tridley Supervisor, Returns Processing Taxpayer Accounts & Returns Processing aseargea Returns Processing Officer Taxpayer Accounts & Returns Processing nawilliams</p>			
<p>Evaluation:</p> <p>"During the audit of the Filing and Processing of returns for the period April to July 2021 it was revealed that all eight staff members in the Taxpayer Accounts Unit had RAiS login access as provided which is a Conformity to ISO 9001:2015 ;7.1.3 b the 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. NOTE Infrastructure can include: b) equipment, including hardware and software; " " " "</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – FILING AND PROCESSING OF RETURNS (ONLINE AND INLINE)

Audit of: Filing and Processing of Returns (online and inline)	Auditor: Senatra Lewis	Audit Criteria: TAJ SOP 9.2 #46	Auditees: Dawn Hanson
<p>Audit Evidence:</p> <p>"A sample of Twelve (12) returns were selected for detail examination to verify that</p>			

returns for Contractor Levy were imputed in RAiS for the period April to July 2021. The audit verify that the returns were imputed to RAiS, the list verify as shown below.

Receipt # Collector of taxes date Batch Number Bacchus Engineering Works LTD
 Mar-21 \$ 227,830.07 17830620 2-Jul-21 St Catherine Municipal Corporation May-18 \$
 \$ 173,515.50 17349152 22/2/2021 St Catherine Municipal Corporation Jun-18 \$
 169,976.32 17349154 22/2/2021 St Catherine Municipal Corporation Apr-18 \$
 114,621.61 17829770 22/2/2021 St Catherine Municipal Corporation Feb-18 \$
 32,950.00 17574617 22/6/2021 St Catherine Municipal Corporation Jan-18 \$
 111,031.96 17574616 22/10/2021 St Catherine Municipal Corporation Jul-18 \$
 147,376.60 17572254 22/10/2021 St Catherine Municipal Corporation Aug-18 \$
 36,796.00 17572253 22/10/2021 St Catherine Municipal Corporation Nov-18 \$
 105,280.00 17827657 22/10/2021 Bacchus Engineering Works LTD Feb-21 \$
 214,368.94 17334740 12/5/2021 St Catherine Municipal Corporation Sep- \$18
 172,009.80 17569830 22/6/2021 St Catherine Municipal Corporation Oct-18 \$
 120,214.00 17569829 22/6/2021 St Catherine Municipal Corporation Mar-18 \$
 180,990.23 17829771 22/6/2021 The observation of the records was proof of their
 physical existence and this was validated when RAiS was checked by input their
 TRN. " "

Evaluation:

"During the audit of the Filing and processing of returns for the period April to July 2021 it was revealed that 12 inline returns and payments had ledger accounts in RAiS which proves their existences this is in conformity to TAJ SOP 9.2 #8-11 which states that Taxpayer 1. APPEARS at the Collection Officer's post. 2. HANDS the completed Return to the Collection Officer. Collection Officer 3. RECEIVES Return from the taxpayer. "

Effectiveness:

CONFORMITY REPORTS – FILING AND PROCESSING OF RETURNS (ONLINE AND INLINE)

Audit of: Filing and Processing of Returns (online and inline)	Auditor: Senatra Lewis	Audit Criteria: TAJ SOP 9.2 #36	Auditees: Dawn Hanson
<p>Audit Evidence:</p> <p>"The examination of 100% of the inline sample of 12 records all for Contractor Levy for the period April to July 2021 was carried out and the samples of returns were verified on RAiS and the returns had notes to account in RAiS for actions carried out. The files were seen stored in the cabinet with batches attached. The returns examined are as follows: Bacchus Engineering Works LTD Mar-21 \$ 227,830.07 17830620 2-Jul-21 1702006272 St Catherine Municipal Corporation May-18 \$</p>			

173,515.50 17349152 22/2/2021 1294863872 St Catherine Municipal Corporation Jun-18 \$ 169,976.32 17349154 22/2/2021 1294863872 St Catherine Municipal Corporation Apr-18 \$ 114,621.61 17829770 22/2/2021 738555392 St Catherine Municipal Corporation Feb-18 \$ 32,950.00 17574617 22/6/2021 1818768896 St Catherine Municipal Corporation Jan-18 \$ 111,031.96 17574616 22/10/2021 1818768896 St Catherine Municipal Corporation Jul-18 \$ 147,376.60 17572254 22/10/2021 2072030720 St Catherine Municipal Corporation Aug-18 \$ 36,796.00 17572253 22/10/2021 2072030720 St Catherine Municipal Corporation Nov-18 \$ 105,280.00 17827657 22/10/2021 132869832 Bacchus Engineering Works LTD Feb-21 \$ 214,368.94 17334740 12/5/2021 1470680576 St Catherine Municipal Corporation Sep-18 \$ 172,009.80 17569830 22/6/2021 528348672 St Catherine Municipal Corporation Oct-18 \$ 120,214.00 17569829 22/6/2021 528348672 St Catherine Municipal Corporation Mar-18 \$ 180,990.23 17829771 22/6/2021 not seen "

Evaluation:

"During the audit of the filing and processing of returns inline for the period April to July 2021 it was established that batch cover sheets were attached to the 12 returns examined. This was in conformity to TAJ SOP 9.2 # 36 which states that Batch Officer attaches a Batch Cover Control Sheet to each batch. Batch Cover Sheets are specific to tax types. "

Effectiveness:

CONFORMITY REPORTS – FILING AND PROCESSING OF RETURNS (ONLINE AND INLINE)

Audit of: Filing and Processing of Returns (online and inline)	Auditor: Senatra Lewis	Audit Criteria: ISO 9001:2015,7.5.3.1(b)	Auditees: Dawn Hanson
<p>Audit Evidence:</p> <p>An examination of the RAiS account was carried out on 100% (12) of the Contractor Levy submitted for the period April to July 2021 and the tax type and dates of return were seen in RAiS, and the taxpayer account for the period was filed and batched and stored in a secured cabinet accessed by the manager and the Taxpayer Accounts officer its reported, who will then sent records to stores registry afterwards. Seen in cabinet are as follows: Bacchus Engineering Works LTD 250236 Mar-21 227,830.07 17830620 2-Jul-21 no signature stamped St Catherine Municipal Corporation 251941 Apr-18 114,621.61 17829770 22/2/2021 no signature no stamp St Catherine Municipal Corporation 251941 Jul-18 147,376.60 17572254 22/10/2021 no signature no stamp St Catherine Municipal Corporation 251941 Aug-18 36,796.00 17572253 22/10/2021 no signature no stamp St Catherine Municipal Corporation</p>			

251941 Nov-18 105,280.00 17827657 22/10/2021 no signature no stamp St Catherine Municipal Corporation 251941 Mar-18 180,990.23 17829771 22/6/2021 no signature no stamp

Evaluation:

"During the audit of the Filing and processing of returns (inline) for the period April to July 2021 period it was revealed that 12 returns for Contractor Levy in RAIS were adequately stored in a secure cabinet accessed by the manager and taxpayer accounts staff (before sent to registry store) this is in conformity to ISO 9001:2015,7.5.3.1(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 (eg from loss of confidentiality,improper use or loss of integrity) "

Effectiveness:

CONFORMITY REPORTS – FILING AND PROCESSING OF RETURNS (ONLINE AND INLINE)

Audit of: Filing and Processing of Returns (online and inline)	Auditor: Senatra Lewis	Audit Criteria: N/A	Auditees: Dawn Hanson
Audit Evidence:			
"			
Evaluation:			
"			
Effectiveness:			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00001

Non-Conformity Report #: 1	Auditor (s): Senatra Lewis	Date: August 31, 2021
Audit of : Filing and Processing of Returns (online and inline)	Audit Criteria: TAJ SOP 9.2 #26	
Statement of Nonconformity:		
During the audit of the Filing and Return Processing (inline) for the period April to		

<p>July 2021, it was determined that 6 of 12 (50%) returns examined were not signed by the Collection Officers which is a non conformity with the Filing & Returns Processing (inline) SOP # 26 which states, Collections Officer AFFIXES signature and date to the endorsed copy of Return.</p>	
<p>Responsible Party: Horatio Williams</p>	
<p>Auditor Signature:</p>	<p>Signature:</p>