

St. Andrew RSC

Quality Management System Audit (ISO 9001:2015)

Internal Audit Report

Audit Dates: October 10, 2019 - October 29, 2019

Audit Report: Quality Management System Audit (ISO 9001:2015) Internal Audit Company Limited	Audit: Report No. 180
---	-----------------------

Audited Facility: Company Limited

Address: 191 Constant Spring Road

Audit Team: Babette Higgins, Everton Bonner, Kerena Graham, Lenworth Forrest, Natasha Whyte, Ossain Jones, Paula Stewart, Recardo Rowe, Sharon Chambers-Hinds, Carolyn Burrell, Sherine Daley, Trisha McDonald, Necoya Thomas, Deandra Harvey-Leachman

Date Of Audit: October 10, 2019 - October 29, 2019

Scope Of Audit: Full System audit of the QMS at the TAJ.

Contact Person:

Summary of Non-Conformities Identified in The Internal Audit Process

Process #	Process Names	Non Confor mances
1	Audit (Field and Desk Audit)	1
2	Audit (Objections)	2
3	Audit (Refunds)	1
4	Human Resources Management and Development (Training)	2
5	Leadership	1
6	Payment Compliance (High and Medium Priority Cases)	1
7	Payment Compliance (Medium Priority Case)	2
8	Preventive Maintenance (ICT Equipment)	3
9	Preventive Maintenance (Property)	1
10	Procurement	1
11	Taxpayer Accounts and Collections (Filing and Processing of Returns - inline)	2
12	Taxpayer Accounts and Collections (Receipts and Processing of Payments - inline)	1
13	Taxpayer Accounts and Collections (Receipts and Processing of Payments - online)	1
14	Taxpayer Service and Education (Application for M/V Titles - New)	1
15	Taxpayer Service and Education (Application for M/V Titles - Substitute)	1
16	Taxpayer Service and Education (Drivers Licence - New)	2
17	Taxpayer Service and Education (Drivers Licence - Renewal)	2
18	Taxpayer Service and Education (Motor vehicle registration - Renewal)	1
19	Taxpayer Service and Education (Production of M/V Titles - New)	1
20	Taxpayer Service and Education (Registration for e-services)	2
21	Taxpayer Service and Education (Registration for GCT)	6
22	Taxpayer Service and Education (Registration for TRN)	2
23	Taxpayer Service and Education (Zero-rating)	1
	TOTAL	38

Summary of Conformities Identified in The Internal Audit Process

Process #	Process Names	Conformances
1	Audit (Field and Desk Audit)	6
2	Audit (Field)	17
3	Audit (Objections)	6
4	Audit (Refunds)	9
5	Calibration	2
6	Context of the Organization	4
7	Continual Improvement Process	2
8	Human Resources Management and Development (Training)	4
9	Leadership	2
10	Payment Compliance (High and Medium Priority Cases)	6
11	Payment Compliance (Medium Priority Case)	5
12	Performance.	3
13	Preventive Maintenance (ICT Equipment)	3
14	Preventive Maintenance (Property)	6
15	Procurement	5
16	Risk and Opportunities Management	2
17	Taxpayer Accounts and Collections (Filing and Processing of Returns - inline)	8
18	Taxpayer Accounts and Collections (Filing and Processing of Returns - online)	5
19	Taxpayer Accounts and Collections (Receipts and Processing of Payments - inline)	11
20	Taxpayer Accounts and Collections (Receipts and Processing of Payments - online)	12
21	Taxpayer Service and Education (Application for M/V Titles - New)	5
22	Taxpayer Service and Education (Application for M/V Titles - Substitute)	7
23	Taxpayer Service and Education (Application for M/V Titles - Transfer)	6
24	Taxpayer Service and Education (Drivers Licence - New)	6
25	Taxpayer Service and Education (Drivers Licence - Renewal)	5
26	Taxpayer Service and Education (Motor vehicle registration - New)	5
27	Taxpayer Service and Education (Motor vehicle registration - Renewal)	8
28	Taxpayer Service and Education (Production of M/V Titles - New)	12
29	Taxpayer Service and Education (Production of M/V Titles - Substitute)	10
30	Taxpayer Service and Education (Production of M/V Titles - Transfer)	8
31	Taxpayer Service and Education (Registration for e-services)	6
32	Taxpayer Service and Education (Registration for GCT)	4
33	Taxpayer Service and Education (Registration for TRN)	8
34	Taxpayer Service and Education (Zero-rating)	6
	TOTAL	214

Summary of Opportunities for Improvement Identified in The Internal Audit Process

Process #	Process Names	Conformances
1	Audit (Field and Desk Audit)	1
2	Audit (Objections)	3
3	Audit (Refunds)	2
4	Context of the Organization	2
5	Human Resources Management and Development (Training)	1
6	Leadership	1
7	Payment Compliance (Medium Priority Case)	1
8	Preventive Maintenance (ICT Equipment)	1
9	Preventive Maintenance (Property)	2
10	Procurement	1
11	Taxpayer Accounts and Collections (Receipts and Processing of Payments - inline)	1
12	Taxpayer Accounts and Collections (Receipts and Processing of Payments - online)	2
13	Taxpayer Service and Education (Application for M/V Titles - Substitute)	1
14	Taxpayer Service and Education (Production of M/V Titles - New)	1
15	Taxpayer Service and Education (Production of M/V Titles - Transfer)	1
16	Taxpayer Service and Education (Registration for GCT)	2
17	Taxpayer Service and Education (Registration for TRN)	1
18	Taxpayer Service and Education (Zero-rating)	1
	TOTAL	25

The first Quality Management System audit to test the readiness of the QMS for the first certification audit.

AUDIT BRIEF

Audit Ref	1568913246	Audit of:	Quality Management System Audit (ISO 9001:2015)
Date Scheduled	October 10, 2019 - October 29, 2019	Locations	Constant Spring Tax Office, Training Division, Procurement, NMVR
Audit Team: Babette Higgins, Everton Bonner, Kerena Graham, Lenworth Forrest, Natasha Whyte, Ossain Jones, Paula Stewart, Recardo Rowe, Sharon Chambers-Hinds, Carolyn Burrell, Sherine Daley, Trisha McDonald, Necoya		Process Owner(s):	Pauline Bennett-AGM Tax Payer Accounts and Collection Denise McLean-Powell-AGM Tax Payer Service and Education Nadine Hylton-AGM Compliance Charming Gordon-AGM Audit and Assessment

<p>Thomas, Deandra Harvey-Leachman</p> <p>Audit Team Leader: Trisha McDonald</p>	<p>Marsha Ralph -AGM Objection</p> <p>Adella Cooper-General Manager</p> <p>Jean James-Chief Policy and Transformation Officer</p> <p>Kevon Campbell-Director, Policy and Projects</p> <p>Donette Sommerville-Mills- GM LTO</p> <p>Sharon Mitchelle-Director Training</p> <p>Sandra Logan-Chief Administration Property and Security</p> <p>Tashauna Wilson-Manage Collection</p> <p>Seivwright Scott-IT Manager</p> <p>Monica Heron-Walker-Senior Technical Specialist</p> <p>Venice Ricketts-Process owner</p> <p>Donneth Sinclair</p>
<p>Purpose:</p> <p>To test the whether the QMS at TAJ is adequately implemented.</p>	
<p>Background and Context:</p> <p>TAJ is going for ISO 9001:2015 as a benchmark to deliver world class customer satisfaction to its customer base.</p>	
<p>Scope:</p> <p>Full System audit of the QMS at the TAJ.</p>	
<p>Criteria:</p> <p>ISO 9001:2015, Constant Spring related Documented Information and Legislative Requirement.</p>	
<p>Objectives:</p> <p>To determine Conformity, Effectiveness, Opportunities to Improve of the organizations management system relative to the ISO 9001:2015 standard, its own requirements and legislative requirements. And to report non-conformities when there are deviations fr</p>	

Company Limited Audit Plan

Opening Meeting:

Who: Ainsworth Haughton, Babette Higgins, Carol Gray, Denese Fletcher, Everton Bonner, Kerena Graham, Lenworth Forrest, Natasha Whyte, Ossain Jones, Paula Stewart

When: Wednesday, `October` `23`, 2019

Where: Conference Room , Constant Spring

What to cover: The Audit Plan which was circulated by the Lead Auditor

The Audit

TBD

Closing Meeting:

Who: Babette Higgins, Everton Bonner, Kerena Graham, Lenworth Forrest, Natasha Whyte, Ossain Jones, Paula Stewart

When: Wednesday, `October` `23`, 2019

Where: Conference Room, Constant Spring

AUDIT SCHEDULE

Processes	Auditor	Auditee	Date/Time
Audit (Refunds)	Carolyn Burrell	Diana Kelvin	October 17, 2019 9:00 AM - FOctober 17, 2019 2:00 PM
Audit (Field)	Natasha Whyte	Marlene Malcolm Jackson	October 17, 2019 10:30 AM - FOctober 17, 2019 1:00 PM
Taxpayer Service and Education (Motor vehicle registration - New)	Carolyn Burrell	Sherene Newby	October 16, 2019 9:20 AM - FOctober 16, 2019 11:20 AM
Taxpayer Service and Education (Production of M/V Titles - Transfer)	Babette Higgins	Keresha King Williams	October 16, 2019 9:00 AM - FOctober 16, 2019 1:00 PM
Taxpayer Service and Education (Motor vehicle registration - Renewal)	Carolyn Burrell	Tashauna Wilson	October 16, 2019 9:00 AM - FOctober 16, 2019 12:00 PM
Taxpayer Accounts and Collections (Filing and Processing of Returns - online)	Deandra Harvey-Leachman	Tonya Campbell	October 16, 2019 9:00 AM - FOctober 16, 2019 11:00 AM
Taxpayer Service and Education (Production of M/V Titles - Substitute)	Babette Higgins	Keresha King Williams	October 16, 2019 9:00 AM - FOctober 16, 2019 1:00 PM
Taxpayer Service and Education (Zero-rating)	Kerena Graham	Sherene Newby	October 16, 2019 9:00 AM - FOctober 16, 2019 11:35 AM
Taxpayer Service and Education (Drivers Licence - Renewal)	Necoya Thomas	Sherene Newby	October 16, 2019 9:00 AM - FOctober 16, 2019 10:30 AM
Taxpayer Service and Education (Registration for TRN)	Ossain Jones	Sherene Newby	October 16, 2019 9:00 AM - FOctober 16, 2019 11:36 AM
Taxpayer Accounts and Collections (Receipts and	Natasha Whyte	Sherene Newby	October 16, 2019 9:00 AM - FOctober 16, 2019 12:00 PM

Processing of Payments - online)			
Taxpayer Service and Education (Production of M/V Titles - New)	Babette Higgins	Keresha King Williams	October 16, 2019 9:00 AM - FOctober 16, 2019 1:00 PM
Payment Compliance (High and Medium Priority Cases)	Paula Stewart	Sharon Haynes	October 16, 2019 9:00 AM - FOctober 16, 2019 12:00 PM
Audit (Objections)	Sharon Chambers-Hinds	Marsha Ralph	October 16, 2019 9:00 AM - FOctober 16, 2019 1:00 PM
Taxpayer Service and Education (Application for M/V Titles - Substitute)	Lenworth Forrest	Sherene Newby	October 16, 2019 9:00 AM - FOctober 16, 2019 10:30 AM
Taxpayer Service and Education (Application for M/V Titles - New)	Lenworth Forrest	Sherene Newby	October 16, 2019 2:00 PM - FOctober 16, 2019 4:00 PM
Audit (Field and Desk Audit)	Recardo Rowe	Admarie Bennett	October 16, 2019 1:30 PM - FOctober 16, 2019 4:00 PM
Preventive Maintenance (ICT Equipment)	Everton Bonner	Seivwright Scott	October 16, 2019 1:00 PM - FOctober 16, 2019 3:00 PM
Taxpayer Accounts and Collections (Receipts and Processing of Payments - inline)	Natasha Whyte	Tashauna Wilson	October 16, 2019 1:00 PM - FOctober 16, 2019 4:00 PM
Taxpayer Service and Education (Registration for GCT)	Ossain Jones	Sherene Newby	October 16, 2019 12:36 PM - FOctober 16, 2019 4:00 PM
Taxpayer Service and Education (Registration for e-services)	Kerena Graham	Dorret Lopez	October 16, 2019 12:35 PM - FOctober 16, 2019 4:00 PM
Taxpayer Accounts and Collections (Filing and Processing of Returns - inline)	Deandra Harvey-Leachman	Tonya Campbell	October 16, 2019 11:01 AM - FOctober 16, 2019 2:00 PM
Taxpayer Service	Lenworth Forrest	Sherene Newby	October 16, 2019

and Education (Application for M/V Titles - Transfer)			10:30 AM - FOctober 16, 2019 1:00 PM
Calibration	Recardo Rowe	Seivwright Scott	October 16, 2019 10:00 AM - FOctober 16, 2019 12:00 PM
Taxpayer Service and Education (Drivers Licence - New)	Necoya Thomas	Sherene Newby	October 16, 2019 10:00 AM - FOctober 16, 2019 1:00 PM
Context of the Organization	Trisha McDonald	Ian Williams	October 15, 2019 9:30 AM - FOctober 15, 2019 10:30 AM
Risk and Opportunities Management	Trisha McDonald	Princess Scott	October 15, 2019 9:30 AM - FOctober 15, 2019 11:30 AM
Payment Compliance (Medium Priority Case)	Recardo Rowe	Daphney Clue- Armstrong	October 15, 2019 9:00 AM - FOctober 15, 2019 12:30 PM
Human Resources Management and Development (Training)	Sherine Daley	Melissa Mason	October 15, 2019 9:00 AM - FOctober 15, 2019 12:00 PM
Leadership	Trisha McDonald		October 15, 2019 1:30 PM - FOctober 15, 2019 3:30 PM
Continual Improvement Process	Trisha McDonald	Kevon Campbell	October 15, 2019 11:30 AM - FOctober 15, 2019 12:30 PM
Performance.	Trisha McDonald	Kevon Campbell	October 15, 2019 11:30 AM - FOctober 15, 2019 12:30 PM
Preventive Maintenance (Property)	Everton Bonner	Neilson Walters	October 15, 2019 10:00 AM - FOctober 15, 2019 1:00 PM
Procurement	Deandra Harvey- Leachman	Stacy Ivey	October 15, 2019 10:00 AM - FOctober 15, 2019 1:00 PM

CONFORMITY REPORTS – AUDIT (FIELD AND DESK AUDIT)

Audit of: Audit (Field and Desk Audit)	Auditor: Recardo Rowe	Audit Criteria: ISO 9001:2015 7.1.3 b	Auditees: Admarie Bennett
<p>Audit Evidence:</p> <p>All work is done in RAiS therefore all auditors are assigned a RAiS user login. A sample of five (5) employees was selected and their RAiS login credential verified as follow: abennett kmorgan gbogle nferguson dkelvin</p>			
<p>Evaluation:</p> <p>During the audit of the Field and Desk Audit it was established that the process was in conformance 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</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – AUDIT (FIELD AND DESK AUDIT)

Audit of: Audit (Field and Desk Audit)	Auditor: Recardo Rowe	Audit Criteria: ISO 9001:2015 7.5.3.2	Auditees: Admarie Bennett
<p>Audit Evidence:</p> <p>A Copy of Program Documents for the period 2019/20 provided during interview session with Audit Manager on October 16, 2019.</p>			
<p>Evaluation:</p> <p>During the audit of the Field and Desk Audit Process it was established that the process was in conformance with ISO 9001: 2015 7.5.3.2 a, b, d as program documents received were retained in accordance with the Standard.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – AUDIT (FIELD AND DESK AUDIT)

Audit of: Audit (Field and Desk Audit)	Auditor: Recardo Rowe	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Admarie Bennett
<p>Audit Evidence:</p> <p>Notice of assessment are generated automatically once cases are closed in RAiS.</p>			

Notice of Assessment and delivery forms were provided for two cases selected these were as follows: Ref No. L1912433024 and Ref No. L1954104704)

Evaluation:

During the audit it was established that notice of assessments and mail delivery forms were seen on RAiS for two cases reviewed Ref No. L1912433024 and Ref No. L1954104704 this was in accordance with ISO 9001: 2015 8.5.2 which states “the organization shall control the unique identification of the outputs when traceability is a requirement, and shall retain the documented information necessary to enable traceability.”

Effectiveness:

CONFORMITY REPORTS – AUDIT (FIELD AND DESK AUDIT)

Audit of: Audit (Field and Desk Audit)	Auditor: Recardo Rowe	Audit Criteria: ISO 9001: 2015 8.7.1d	Auditees: Admarie Bennett
--	-----------------------	---------------------------------------	---------------------------

Audit Evidence:

Interview held on October 16, 2019 with Audit Manager; Manager indicated that based on review Auditors would be communicate with about the staging of audits to be done in RAiS a Report on staging of audits in RAiS that outlined the critical areas was used to sensitize staff members of varying steps when staging cases. A copy was provided.

Evaluation:

During the audit of the field and desk audit process it was established that the process was in conformance ISO 9: 2015 8.7.1 a as where there are nonconformities (eg. Staging of audits in RAiS is not done according to procedures) relating the SOP, auditors would be communicated with and adjustment/corrections will have to be done in RAiS Report on staging of Audit in RAiS document provided.

Effectiveness:

CONFORMITY REPORTS – AUDIT (FIELD AND DESK AUDIT)

Audit of: Audit (Field and Desk Audit)	Auditor: Recardo Rowe	Audit Criteria: ISO 9001:2015 7.2	Auditees: Admarie Bennett
--	-----------------------	-----------------------------------	---------------------------

Audit Evidence:

A copy training report for the month of September 2019 was provided with names of

all staff who received training, the date the training was held and the type of training provided.

Evaluation:

During the audit of the Field and Desk Audit it was established that the process was in conformance with ISO 9001: 2015 7.2 as auditors received training based on training report provided for September 2019 and demonstrated competence in the interviews held.

Effectiveness:

CONFORMITY REPORTS – AUDIT (FIELD AND DESK AUDIT)

Audit of: Audit (Field and Desk Audit)	Auditor: Recardo Rowe	Audit Criteria: ISO 9001:2015 8.6	Auditees: Admarie Bennett
Audit Evidence:			
Two cases selected Khrome Security Services LTD. and BJW Geomatics Limited showed evidence of approval and cases being sent to final stage by Manager.			
Evaluation:			
During the audit of the Field and Desk Audit Process it was established that the process was in conformance with ISO 9001: 2015 as sample of 2 cases selected out of 10 (Account 00-36287488 and 12-78212096); the two cases showed evidence of approval and cases being sent to final stage by Manager.			
Effectiveness:			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00001

Non-Conformity Report #: 1	Auditor (s): Recardo Rowe	Date: October 16, 2019
Audit of : Audit (Field and Desk Audit)	Audit Criteria: ISO 9001:2015 7.3 (a)	
Statement of Nonconformity:		
During the Field and Desk Audit it was established that the process was not in conformance with ISO 9001: 2015 7.3 a which states that “The organization shall ensure that persons doing work under the organization’s control are aware of: a) the quality policy” as staff were not aware of a Quality Policy.		

Responsible Party: Charming Gordon	
Auditor Signature:	Signature:

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Recardo Rowe	Date: October 16, 2019
Audit of : Audit (Field and Desk Audit)	Audit Criteria: ISO 9001:2015 7.5.3.2	
<p>Statement of Opportunity:</p> <p>During the audit it was established that staff members were not aware of the SOP document. There is an opportunity for the AGM Audit to finalize and seek the necessary approval of the current drafted SOP document and for staff to be sensitized and the document circulated to all staff members.</p>		
Responsible Party: Charming Gordon		
Auditor Signature:	Signature:	

CONFORMITY REPORTS – AUDIT (REFUNDS)

Audit of: Audit (Refunds)	Auditor: Carolyn Burrell	Audit Criteria: ISO 9001:2015 7.5.3.2	Auditees: Diana Kelvin
<p>Audit Evidence:</p> <p>manager checks the Q for uploaded refund cases</p>			
<p>Evaluation:</p> <p>During the audit of the refunds on line done for October 2019 there was conformity with SOP refunds dated 16/9/2019 and ISO 9001-2015 7.5.3.2 as 20l refunds on listing for income tax were seen on RAIs</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – AUDIT (REFUNDS)

Audit of: Audit (Refunds)	Auditor: Carolyn Burrell	Audit Criteria: ISO9001:2015 8.5.1c	Auditees: Diana Kelvin
---------------------------	--------------------------	-------------------------------------	------------------------

<p>Audit Evidence:</p> <p>P24 record of any other income certificate of tax withheld at source or investments . All evidence retained in RAIS 20 cases were examined in Rais and the relevant items were uploaded</p>
<p>Evaluation:</p> <p>During the audit of refunds there was conformity to ISO 9001 2015 8.5.1c which speaks to monitoring and SOP refunds on line dated 16/9/19 as of 20 income tax and 2 NRT and 2 GCT there was evidence of checking by the supervisors</p>
<p>Effectiveness:</p>

CONFORMITY REPORTS – AUDIT (REFUNDS)

Audit of: Audit (Refunds)	Auditor: Carolyn Burrell	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Diana Kelvin
<p>Audit Evidence:</p> <p>There is no listing per but the refund can be checked on RAis and the manager prepares a report ever month of refunds issued</p>			
<p>Evaluation:</p> <p>There was conformity with SOP 19-23 and ISO 9001:2015 8.5.2 as there is a traceability between the managers report and the letters sent out that refund was paid</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – AUDIT (REFUNDS)

Audit of: Audit (Refunds)	Auditor: Carolyn Burrell	Audit Criteria: ISO 9001:2015 7.5.3.2	Auditees: Diana Kelvin
<p>Audit Evidence:</p> <p>The refund once it is authorized goes to Revenue automatically . A letter was seen generated by Revenue accounts for all 20 Income tax refunds checked .</p>			
<p>Evaluation:</p> <p>During the audit of Refunds all 20 income tax refunds processed in October 2019 were seen processed by Revenue Accounts there was conformity . The letters to taxpayers were seen in RAiS</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – AUDIT (REFUNDS)

Audit of: Audit (Refunds)	Auditor: Carolyn Burrell	Audit Criteria: ISO 9001:2015 8.5.1.c	Auditees: Diana Kelvin
<p>Audit Evidence:</p> <p>The approval will be seen in RAiS click under the varios icons and you see the date and name</p>			
<p>Evaluation:</p> <p>During the audit of Refunds there was conformity with ISO 9001:2015 8.5.1 which speaks to monitoring and SOP refunds dated 16/9/19 step 52-53 as when the icons were clicked the date of certification and authurization were seen in auditing Refunds</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – AUDIT (REFUNDS)

Audit of: Audit (Refunds)	Auditor: Carolyn Burrell	Audit Criteria: ISO 9001:2015 7.5.3.2	Auditees: Diana Kelvin
<p>Audit Evidence:</p> <p>There no report but she goes on a Q and she puts in criteria to get alisting</p>			
<p>Evaluation:</p> <p>During the audit of Refunds there was conformity with standard ISO 9001 2015 7.5.3.2 and SOP step 3</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – AUDIT (REFUNDS)

Audit of: Audit (Refunds)	Auditor: Carolyn Burrell	Audit Criteria: ISO9001:2015 8.5.1c	Auditees: Diana Kelvin
<p>Audit Evidence:</p> <p>It is submitted electronically and you can click on te icons to see date of each process.</p>			
<p>Evaluation:</p> <p>There is conformity to ISO 9001 2015 8.5.1c and SOP refunds dated 16/9/19 step 53 as all 20 income tax refunds checked were submitted to revenue and paid out as</p>			

evidenced in audit of Refunds for October 2019

Effectiveness:

CONFORMITY REPORTS – AUDIT (REFUNDS)

Audit of: Audit (Refunds)	Auditor: Carolyn Burrell	Audit Criteria: ISO 9001:2015 8.7	Auditees: Diana Kelvin
Audit Evidence:			
Non refunds made result in audiit and a letter is sent to taxpayer			
Evaluation:			
During the Audit of refunds no non refund was seen so this was not tested hence conformity to ISO9001:20158.7 and SOP refunds step19-23			
Effectiveness:			

CONFORMITY REPORTS – AUDIT (REFUNDS)

Audit of: Audit (Refunds)	Auditor: Carolyn Burrell	Audit Criteria: ISO 9001:2015 7.5.3.2	Auditees: Diana Kelvin
Audit Evidence:			
It must be uploaded at the certification stage and only cetified persons may do it.			
Evaluation:			
There was conformity with ISo 9001.2015 7.5.3.2 and SOP refund step 49-51 as banking information was uploaded for taxpayers to be paid EFT			
Effectiveness:			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00002

Non-Conformity Report #: 1	Auditor (s): Carolyn Burrell	Date: October 17, 2019
Audit of : Audit (Refunds)	Audit Criteria: ISO 9001:2015 7.3 a	
Statement of Nonconformity:		
Quality policy has not been signed or publized at the date of audit This would be a		

non conformity to ISO 9001:2015 7.3 which the lead Auditor will address.

Responsible Party: Charming Gordon

Auditor Signature:

Signature:

OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

Opportunity Report #: 1	Auditor (s): Carolyn Burrell	Date: October 17, 2019
Audit of : Audit (Refunds)	Audit Criteria: N/A	
Statement of Opportunity: left intentionally blank		
Responsible Party: Charming Gordon		
Auditor Signature:	Signature:	

OPPORTUNITY REPORT

Incident Identification Number: 000000.00002

Opportunity Report #: 2	Auditor (s): Carolyn Burrell	Date: October 17, 2019
Audit of : Audit (Refunds)	Audit Criteria: N/A	
Statement of Opportunity: There is an Opportunity for improvement in the reengineering of the SOP on RAiS to conform to what is actually done		
Responsible Party: Charming Gordon		
Auditor Signature:	Signature:	

CONFORMITY REPORTS – AUDIT (OBJECTIONS)

Audit of: Audit (Objections)	Auditor: Sharon Chambers-Hinds	Audit Criteria: ISO 9001:2015 8.2.3.1	Auditees: Marsha Ralph
---------------------------------	-----------------------------------	--	---------------------------

Audit Evidence:

A list of objection cases for the period July 1, 2019 to October 16, 2019 was submitted, totally 133 cases. Three cases were randomly selected from each month so as to cover all tax category (GCT, CIT & IT). The total sample size was 12 cases. The audit found that for all 12 cases an objection letter or notice of objection was submitted from which the objection case was created in RAIS and the objection letters are retained in RAIS under the objection case. The Records Officer, A. Godfery assigned to the Objection Unit, maintained a file with objection letters which were received by TAJ but not yet assigned and not yet uploaded in RAIS. Mr Godfery stated that the letters are given to the Manager as soon as they are received by the Register Unit which is usual within a day or two. See findings below:

1. GCT Objection - Gulfray Manufacturing Petro Chemical Division Ltd. TRN: 002-145-138, objection case #1675663 Objection Letter was seen in RAIS dated June 9, 2019 received by TAJ June 20, 2019.
2. IT Objection – Ethelbert Iwunze, TRN 124-375-847, objection case #1664108, Objection Letter was seen in RAIS dated July 22, 2019 received by TAJ July 22, 2019.
3. CIT Objection – Professional Paraphernalia Ltd. TRN: 001-594-419. Objection case # 1659862, objection letter dated June 21, 2019 and received by TAJ June 27, 2019 was seen in RAIS.
4. GCT Objection- Chocolate Dreams Ltd. TRN: 001-947-966 objection case # 1765529 objection letter was seen in RAIS dated July 23, 2019, received by TAJ July 27, 2019.
5. IT Objection- Georgia Hemmings, TRN: 104-084-723 objection case #163381, objection letter dated June 17, 2019 and received by TAJ on June 20, 2019.
6. Education Tax Objection- Latoya S. Dale, TRN: 100-575-048 objection case# 1742842, objection letter seen in RAIS dated August 9, 2019 and received by TAJ on August 12, 2019.
7. GCT Objection- Namoure Tulloch TRN: 108-625-206 objection case #1489567 objection letter was seen in RAIS dated August 5, 2019 received by TAJ August 5, 2019.
8. IT Objection- Akeem Wright TRN: 119-244-497 objection case #1374142 objection letter was seen in RAIS dated November 29, 2018 received by TAJ November 29, 2018.
9. CIT objection-VC Electrical Depot Ltd, TRN: 002-023-512 objection case #1556168 two objection letters were seen in RAIS dated January 11, 2019 and August 29, 2019 received by TAJ January 11, 2019 and September 5, 2019 respectively.
10. GCT Objection- 4U Sandwich Company Ltd. TRN: 002-671-280 objection case #1717173 objection letter was seen in RAIS dated September 25, 2019 received by TAJ October 1, 2019.
11. IT Objection- Georgette Richards TRN:109-543-459 objection case #1169911 objection letter was seen in RAIS dated September 24, 2019 received by TAJ October 2, 2019.
12. GCT Objection- NFL Trucking Equipment & Construction Ltd. TRN: 002-004-682 objection case #1169907 objection letter was seen in RAIS dated September 19, 2019 received by TAJ October 11, 2019.

Evaluation:

During the audit of the Objection process, it was established that the Objection process SOP#1 (undated) which states that Taxpayer submits a Notice/Letter of Objection to Commissioner General, Tax Administration. A list of objection cases for the period July 1, 2019 to October 16, 2019 was submitted, totally 133 cases, sample

size was 12 cases. The audit found that for all 12 cases an objection letter/notice of objection was submitted by the Taxpayer from which the objection case was created in RAIS. Also the audit revealed that the objection letters were retained in RAIS under the respective objection cases. There was no occurrence of breach. The objection process agree with SOP#1 and ISO 9001:2015 8.2.3.1.

Effectiveness:

CONFORMITY REPORTS – AUDIT (OBJECTIONS)

Audit of: Audit (Objections)	Auditor: Sharon Chambers-Hinds	Audit Criteria: ISO 9001:2015 7.5.3.1	Auditees: Marsha Ralph
Audit Evidence:			
Answered in question 1 above			
Evaluation:			
Answered in question 1 above			
Effectiveness:			

CONFORMITY REPORTS – AUDIT (OBJECTIONS)

Audit of: Audit (Objections)	Auditor: Sharon Chambers-Hinds	Audit Criteria: ISO 9001:2015 7.5.3.1	Auditees: Marsha Ralph
Audit Evidence:			
<p>Objection closed cases report July 2019 to September 2019 was submitted, with 26 cases. Three cases were randomly selected and a review of RAIS conducted. In RAIS the taxpayer TRN is inputted, under the taxpayer profile, task tab is selected and case tab under task is also selected. Under case the closed objection case is selected. In the Summary tab it shows when the case is updated, reviewed and accepted. It also shows if an “Add protest transaction” was placed on the file. For all three (3) cases examined, they all showed the auditor conducting work on the case, uploading documents and all the cases were reviewed by the Manager. See details of findings: 1. IT objection (y/a 2011)- Sydney Ottar TRN:100-416-004 assigned to Georgia Breary – RAIS user ID gbreary. Objection case created 15/12/2017 by agodfrey, supporting documents uploaded by agodfrey 12/6/2018. Update case details by gbreary, case reviewed by Manager Marsha Ralph RAIS user ID mralph on 10/6/2019. Three “Add Protest Transaction” was placed on file one by gbreary and two by mralph. Case closed on RAIS 10/06/2019 2. GCT objection (1/9/18-30/9/18)- Tech It To Them Electronics TRN:002-669-030 assigned to Gifford Hinds- RAIS user ID ghinds. Objection case created 11/04/2019 by agodfrey, documents uploaded and</p>			

supporting documents by agodfrey 15/4/2019. Update case details by ghinds case reviewed by Manager (acting) Janett Williams – RAIS user ID jwillla1 on 20/8/2019. Two “Add Protest Transaction” was placed on file one by ghinds and the other by jwillla1. Case closed on RAIS 21/08/2019 3. IIT Objection (y/a 2015) – Karine Airapetian-Basir TRN:108-320-120 assigned to Runnett Mills – RAIS user ID rmills. Objection case created 24/09/2019 by rmills, supporting documents uploaded by rmills 25/9/2019. Update case details by rmills 25/9/2019 and reviewed by Manager Marsha Ralph RAIS user ID mralph on 25/9/2019. Five “Add Protest Transaction” was placed on file one by rmills and the others by mralph. Case closed on RAIS 25/09/2019

Evaluation:

All objection cases must be done in RAIS, RAIS produces a work item/task for the assigned auditor. The auditor uploads supporting documents. The auditor conducts pre-contact analysis and questionnaire and update case details. Once the auditor accepts the case, notes and documents are uploaded to RAIS. The Objection Manager reviews the auditors work in RAIS and accepts the work. The manager also places an “Add Protest Transaction” on the taxpayer account so cease any collection or court action that might be conduct due to the outstanding liability. The auditor makes notes on the file and upload any relevant document submitted by taxpayer and upload report in RAIS and completes working paper for review by Manager. RAIS traces all activity in the case from any officer who access the file, there the evidence of auditor work and review can be shown in RAIS.

Effectiveness:

CONFORMITY REPORTS – AUDIT (OBJECTIONS)

Audit of: Audit (Objections)	Auditor: Sharon Chambers-Hinds	Audit Criteria: ISO 9001:2015 8.2.2	Auditees: Marsha Ralph
<p>Audit Evidence:</p> <p>A sample size of 12 cases were audited. A listing of objection cases for the period July 1, 2019 to Octoer16, 2019 was submitted, totally 133 cases. Three cases were randomly selected from each month so as to cover all tax category (GCT, CIT & IT). The audit found that for all 12 cases acknowledgement letters were seen in RAIS. Also all the acknowledgement letters had the word “PRINTED” placed across the letter. 1. GCT Objection - Gulfray Manufacturing Petro Chemical Division Ltd. TRN: 002-145-138, objection case #1675663. Acknowledgement letter dated June 20, 2019 ref#L1184693888 seen on RAIS as printed. 2. IT Objection – Ethelbert Iwunze, TRN 124-375-847, objection case #1664108. Acknowledgement letter dated July 22, 2019 ref#L2029556096 seen on RAIS as printed. 3. CIT objection – Professional Paraphernalia Ltd. TRN: 001-594-419, objection case# 1659862 Acknowledgement letter dated June 20, 2019 ref#L2029956096 seen on RAIS as printed. 4. GCT</p>			

Objection- Chocolate Dreams Ltd. TRN: 001-947-966 objection case # 1765529. Acknowledgement letter dated August 5, 2019 ref#L1849559424 seen on RAIS as printed. 5. IT Objection- Georgia Hemmings, TRN: 104-084-723 objection case # 1633811. Acknowledgement letter dated June 20, 2019 ref# L1416085888 seen on RAIS as printed. 6. Education Tax objection- Latoya S. Dale, TRN: 100-575-048 objection case# 1742842. Acknowledgement letter dated August 13, 2019 ref#L0120934784 seen on RAIS as printed. 7. GCT Objection- Namoure Tulloch TRN: 108-625-206 objection case #1489567. Acknowledgement letter dated August 5, 019 June 20, 2019 ref#L1184693888 seen on RAIS as printed. 8. IT Objection- Akeem Wright TRN: 119-244-497 objection case #1374142. Acknowledgement letter dated November 11, 2018 ref#L1877564544 seen on RAIS as printed. 9. CIT objection-VC Electrical Depot Ltd, TRN: 002-023-512 objection case #1556168 two objection letters were seen however only one acknowledgement letter was seen dated March 4, 2019 ref#L1603316352 on RAIS as printed. 10. GCT Objection- 4U Sandwich Company Ltd. TRN: 002-671-280 objection case #1717173. Acknowledgement letter dated October 1, 2019 ref#L0389691776 seen on RAIS as printed. 11. IT Objection- Georgette Richards TRN:109-543-459 objection case #1169911 Acknowledgement letter dated October 15, 2019 ref#L1253139840 seen on RAIS as printed. 12. GCT Objection- NFL Trucking Equipment & Construction Ltd. TRN: 002-004-682 objection case #1169907. Acknowledgement letter dated October 15, 2019 ref#L1118122112 seen on RAIS as printed.

Evaluation:

A letter of acknowledgement is generated by RAIS and is printed and given to each taxpayer once an objection case is created in RAIS. The acknowledgement letter is sent to the taxpayer by registered mail or via hand. A copy of the letter is also maintained on the taxpayer account (objection case) with the word "PRINTED", indicating that the letter was generated and printed for dispatch. If the taxpayer generates a notice in RAIS an automatic response is generated.

Effectiveness:

CONFORMITY REPORTS – AUDIT (OBJECTIONS)

Audit of: Audit (Objections)	Auditor: Sharon Chambers-Hinds	Audit Criteria: SOP- objections (not dated)	Auditees: Marsha Ralph
<p>Audit Evidence:</p> <p>The Objection Manager, Marsha Ralph, logged into RAIS on October 16, 2019 and generated a report- "Employee Task" for the period January 1, 2019 through to October 16, 2019 from her RAIS login (user ID mralph). Four (4) reports were generated, one for each auditor. The report shows the number of cases assigned, the date assigned, the status/stage of the cases, tax type and name of taxpayer.</p>			

Summary of the report is as follows: 1. Auditor - Georgia Breary – RAIS user ID gbreary, 37 assigned cases. 2. Auditor – Gifford Hinds- RAIS user ID ghinds, 54 assigned cases 3. Auditor – Janett Williams – RAIS user ID jwill1, 39 cases assigned 4. Auditor – Runnett Mills – RAIS user ID rmills, 39 cases assigned

Evaluation:

Objection cases cannot be assigned by any other officer than the Assistant General Manager or the Manager for objections. The Manager assigns the objection case to an auditor in RAIS. A work item is created for the auditor. Each auditor has a RAIS login with various privileges/rights and they login RAIS and they will see the task/work assigned to them. The manager can also monitor auditor task/work in RAIS. A manager's report can be generated to show which cases are assigned to which auditor and the date. The report also states how many cases are assigned to each auditor.

Effectiveness:

CONFORMITY REPORTS – AUDIT (OBJECTIONS)

Audit of: Audit (Objections)	Auditor: Sharon Chambers-Hinds	Audit Criteria: ISO 9001:2015 7.4	Auditees: Marsha Ralph
Audit Evidence:			
RAIS Training Attendance Register			
Evaluation:			
Yes all auditors were trained in RAIS. The objection cases are created and managed in RAIS. Therefore all auditors must be trained to use RAIS. The training was provided by the Training Unit when RAIS was implemented.			
Effectiveness:			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00003

Non-Conformity Report #: 1	Auditor (s): Sharon Chambers-Hinds	Date: October 16, 2019
Audit of : Audit (Objections)	Audit Criteria: ISO 9001:2015 7.5.3.2	
Statement of Nonconformity:		
During the audit of the Objection process, there is non-conformity to the SOP for Objections as, the process flow diagram created July 8, 2019 showed that “document		

for arrangements of payments” is an output of the Objection process. However, this activity is not carried out in the Standard Operating Procedure.

Responsible Party: Donneth Sinclair

Auditor Signature:	Signature:
--------------------	------------

NONCONFORMITY REPORT

Incident Identification Number: 000000.00004

Non-Conformity Report #: 2	Auditor (s): Sharon Chambers-Hinds	Date: October 16, 2019
Audit of : Audit (Objections)	Audit Criteria: ISO 9001:2015 7.5.3.1	

Statement of Nonconformity:

During the audit of the objection process, there is non-conformity to the SOP for Objections as, the process shows dated July 8, 2019 showed that “receipt for full settlement” is an output which is an activity that is carried out. However the Standard Operating Procedure did not include this in the procedures.

Responsible Party: Donneth Sinclair

Auditor Signature:	Signature:
--------------------	------------

OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

Opportunity Report #: 1	Auditor (s): Sharon Chambers-Hinds	Date: October 16, 2019
Audit of : Audit (Objections)	Audit Criteria: ISO 9001:2015 8.2.1 a	

Statement of Opportunity:

During the audit of the Objection Process for the period July 2019 – September 2019, evidence were presented to verify that taxpayers received the Notice of Decision letter for the objection cases. However, the Notice of Decision letters for three taxpayers were not seen on RAIS. This creates an opportunity to evaluate and improve the process for the Notice of Decision letters to be stored in the taxpayers’ account on RAIS. The details for the three taxpayers are as follows; 1. Winchester Surgical & Medical Service Ltd - objection case # 1516308. 2. Intelacn Technology

System - objection case # 1770264 3. GCT Objection - Gynae Associates Ltd

Responsible Party: Donneth Sinclair

Auditor Signature:

Signature:

OPPORTUNITY REPORT

Incident Identification Number: 000000.00002

Opportunity Report #: 2

Auditor (s): Sharon
Chambers-Hinds

Date: October 16, 2019

Audit of : Audit
(Objections)

Audit Criteria: ISO
9001:2015 7.5.3.2

Statement of Opportunity:

During the audit of the Objection process, a report was provided listing 33 cases as withdrawn for the period July-October 2019. Four withdrawn cases were randomly selected and examined on RAIS which revealed that all 4 cases were closed. However, there were no notation on RAIS to show that the case for Tashane Haynes-Brown, objection case#1519613 had little or no notation as to why the objection case was withdrawn. This creates an opportunity to evaluate and improve the process to ensure that notations are made on RAIS for all cases closed.

Responsible Party: Donneth Sinclair

Auditor Signature:

Signature:

OPPORTUNITY REPORT

Incident Identification Number: 000000.00003

Opportunity Report #: 3

Auditor (s): Sharon
Chambers-Hinds

Date: October 16, 2019

Audit of : Audit
(Objections)

Audit Criteria: ISO
9001:2015 7.5.3.1

Statement of Opportunity:

During the audit of the objection process, the undated SOP Objection Activity step 22 showed that a Notice of Decision should be populated in RAIS and sent to the taxpayer within 5 days after the case is closed. However, the stipulated timeline of 5 days was not included in SOP step 48. This creates an opportunity to evaluate and improve the SOP to include the stipulated timeline of 5 days.

Responsible Party: Donneth Sinclair	
Auditor Signature:	Signature:

CONFORMITY REPORTS – PAYMENT COMPLIANCE (HIGH AND MEDIUM PRIORITY CASES)

Audit of: Payment Compliance (High and Medium Priority Cases)	Auditor: Paula Stewart	Audit Criteria: ISO 9001:2015 7.5.1 b	Auditees: Sharon Haynes
<p>Audit Evidence:</p> <ul style="list-style-type: none"> • During the interview conducted October 16, 2019 with the Assistant General Manager, Sharon Haynes it was established that cases are generated by RAIS once taxpayers has a liability and whose earnings are in excess of one (1) billion dollars a year. • The cases are retained in RAIS. Listing for the period September to October 2019 was received. (see sample) • They are stored on RAIS 			
<p>Evaluation:</p> <p>During the audit of the Payment Compliance Process it was established that they are meeting the requirements as high cases are generated by RAIS. This is in accordance to the SOP and ISO 9001:2015 7.5.1 b which speaks to documented information.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PAYMENT COMPLIANCE (HIGH AND MEDIUM PRIORITY CASES)

Audit of: Payment Compliance (High and Medium Priority Cases)	Auditor: Paula Stewart	Audit Criteria: ISO 9001: 2015 8.2.1 a-c	Auditees: Sharon Haynes
<p>Audit Evidence:</p> <p>A sample of seven (7) cases were selected and where checked on RAIS October 16, 2019 to ascertain whether notations are recorded in RAIS on the taxpayer account by compliance officer. Notation was seen in the section, Recent Notes of telephone contacts, site visit and thread of email conversation that was uploaded to RAIS. See details: Taxpayer Names Seaward Key Investment Payless Shoes Source</p>			

JA Ltd Branch Development Ltd Huawei Technologies JA Lumin Consulting Inc.
Jamaica Defence Force Skin Solutions Ltd

Evaluation:

For the seven (7) cases selected it was establish that notations were made in RAIS of contacts that were made with taxpayers. This was conformed to SOP 30 and ISO 9001:2015 8.2.1 a-c which speaks to Customer Communication

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE (HIGH AND MEDIUM PRIORITY CASES)

Audit of: Payment Compliance (High and Medium Priority Cases)	Auditor: Paula Stewart	Audit Criteria: ISO 9001:2015 7.5.3.2 a, b, d	Auditees: Sharon Haynes
<p>Audit Evidence:</p> <p>Five (5) copies of demand notices were selected and all were signed and dated by the taxpayers. These are: Name of Taxpayers Island Gems Jewelry Total Jamaica Ltd Guardsman Group Skin Solutions Ltd Jamaica Property Mgt</p>			
<p>Evaluation:</p> <p>During the audit, five (5) copies of demand notices were verified and all five (5) copies were signed by taxpayer to indicate that they have received the original. There was no occurrence of breach as this process was conformed to SOP 35 and ISO 9001:2015 7.5.3.2 a.b.d which speaks to control of documented information.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PAYMENT COMPLIANCE (HIGH AND MEDIUM PRIORITY CASES)

Audit of: Payment Compliance (High and Medium Priority Cases)	Auditor: Paula Stewart	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Sharon Haynes
<p>Audit Evidence:</p> <p>Six (6) taxpayers account was checked on RAIS and amount paid was seen along with the receipt numbers for inline payments and media numbers for online payments along with the payment type credit or debit card. See details: Name of Taxpayers</p>			

Island Gems Jewelry Bert's Auto Parts Ltd Wigton Wind Farm Ltd United Petroleum Ja Ltd Wheels &Wheels Auto Wheels &Wheels Auto . Whenever taxpayers makes a payment their account are updated in RAIS with the amount paid, balance due where applicable and the receipt number for inline payments. During the interview it was established that checks are made daily for the cases that the compliance officer is working on to see if monies have been paid. If money is paid short the case will not close on RAIS and if overpaid the money will be credited to the taxpayer account. The compliance officers that were interviewed did not have any current documents to be corrected.

Evaluation:

This process is meeting the requirements as information is captured in RAIS and in accordance with ISO 9001:2015 8.5.2 which speaks to Identification and traceability

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE (HIGH AND MEDIUM PRIORITY CASES)

Audit of: Payment Compliance (High and Medium Priority Cases)	Auditor: Paula Stewart	Audit Criteria: ISO 9001:2015 7.1.6	Auditees: Sharon Haynes
Audit Evidence:			
Two (2) compliance officers were interviewed and they told audit that they were trained to use the RAIS system with relation to compliance process			
Evaluation:			
Based on interview with compliance officers it was established that they were knowledgeable of the Compliance Payment process including activities that should be carried out in RAIS. This was in accordance to ISO 9001:2015 7.1.6			
Effectiveness:			

CONFORMITY REPORTS – PAYMENT COMPLIANCE (HIGH AND MEDIUM PRIORITY CASES)

Audit of: Payment Compliance (High and Medium Priority Cases)	Auditor: Paula Stewart	Audit Criteria: ISO 9001: 2015 8.2.1 a-c	Auditees: Sharon Haynes
Audit Evidence:			

A sample of nine (9) cases were selected October 16, 2019 to ascertain whether case items are closed when paid in full. All cases were closed when the amount outstanding were paid in full. Cases that are fully paid are reflected on RAIS as closed along with the dates they were closed on the taxpayer account. See details: Taxpayer Date Closed Island Gems September 13, 2019 ARC Manufacturing Ltd June 14, 2019 Guardsman Group October 15, 2019 Bert's Auto Ltd September 13, 2019 Wigton Wind Farm Ltd July 16, 2019 United Petroleum July 03, 2019 Wheels & Wheels Auto September 12, 2019 Jamaica Energy Partners May 07, 2019 General Food Wholesalers August 30, 2019

Evaluation:

During the audit of the Payment Compliance process, nine (9) closed cases were verified and it was established that cases are automatically closed on RAIS once taxpayer pays arrears in full. There were no occurrence of any breaches found in the (nine) 9 cases selected as they were closed once arrears were paid. This was conformed to SOP 43 and ISO 9001:2015 8.2.1 a-c

Effectiveness:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00005

Non-Conformity Report #: 1	Auditor (s): Paula Stewart	Date: October 16, 2019
Audit of : Payment Compliance (High and Medium Priority Cases)	Audit Criteria: ISO 9001:2015 7.1.2	
Statement of Nonconformity:		
<p>During the interview it was established that staff were not aware of the Quality Policy document. This is contrary to ISO 9001:2015 7.3 which speaks to awareness of the quality policy.</p>		
Responsible Party: Donette Sommerville-Mills		
Auditor Signature:	Signature:	

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (MOTOR VEHICLE REGISTRATION - NEW)

Audit of: Taxpayer	Auditor: Carolyn	Audit Criteria: ISO	Auditees: Sherene
--------------------	------------------	---------------------	-------------------

Service and Education (Motor vehicle registration - New)	Burrell	9001:2015 7.5.3.2	Newby
<p>Audit Evidence:</p> <p>The documents retained is the application form this is kept in the tiles room and filed by plate #. 13 were examined and all were seen retained also four not yet sent to NMVR was examined for attached documentation</p>			
<p>Evaluation:</p> <p>During the audit of MVRC new there was conformity with ISO 9001:2015 7.5.3.2 which states that documented information must be retained of 13 new ones checked for October 3,2 019.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (MOTOR VEHICLE REGISTRATION - NEW)

Audit of: Taxpayer Service and Education (Motor vehicle registration - New)	Auditor: Carolyn Burrell	Audit Criteria: ISO 9001:2015 8.5.1c	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>The TSR vetts by entering on the back the id and the Expiry date and signature and name of TSR. The senior officer vetts it on AMVS and the audit trail would show it. New MVRCs for October 3, 2019 were examined. 13 new were seen and the applications were requested and examined. All had the necessary documentation and were vetted by the officers and the certifying officers name and signature were seen as well as the Identification number and expiry date</p>			
<p>Evaluation:</p> <p>During the audit of MVRCs new there was conformity with ISO 9001 2015 8.5.1c and SOP 6.1 step 6 which stated that documents are to be vetted and there should be monitoring at various stages</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION

(MOTOR VEHICLE REGISTRATION - NEW)

Audit of: Taxpayer Service and Education (Motor vehicle registration - New)	Auditor: Carolyn Burrell	Audit Criteria: ISO 9001:2015 7.5.3.2	Auditees: Sherene Newby
Audit Evidence: The registration are filed by cashier by day . October 3,2019 was examined and all were were seen verified by the TSO and were examined in RAIS and payments seen for MVRC title and plates.			
Evaluation: During the audit of MVRCs new there was conformity with ISO 9001 2015 7.5.3.2 and 8.5.2 and SOP 6.1 .which deals with traceability and retention of documented information			
Effectiveness:			

**CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION
(MOTOR VEHICLE REGISTRATION - NEW)**

Audit of: Taxpayer Service and Education (Motor vehicle registration - New)	Auditor: Carolyn Burrell	Audit Criteria: ISO 9001:2015 8.6 (b)	Auditees: Sherene Newby
Audit Evidence: The levels of documentation can be verified on AMVS and also on the application forms . all 13 were seen verified			
Evaluation: There was conformity with the 13 applications examined with the ISO 9001 2015 8.6 b and SOP 6.1 step 6. and 9-10 which deals with traceability of persons authorizing			
Effectiveness:			

**CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION
(MOTOR VEHICLE REGISTRATION - NEW)**

Audit of: Taxpayer	Auditor: Carolyn	Audit Criteria: ISO	Auditees: Sherene
--------------------	------------------	---------------------	-------------------

Service and Education (Motor vehicle registration - New)	Burrell	9001:2015 7.3 a, b	Newby
<p>Audit Evidence:</p> <p>All officers have been trained but the quality policy and objectives have not been published</p>			
<p>Evaluation:</p> <p>This area to be dealt with by the Team leader</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (APPLICATION FOR M/V TITLES - NEW)

Audit of: Taxpayer Service and Education (Application for M/V Titles - New)	Auditor: Lenworth Forrest	Audit Criteria: ISO 9001 :2015 7.5.3.2 b	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>A sample of five (5) MVO1 application form to be sent to NMVR was reviewed on October 16,2019, it was noted the supportive documents were seen for; 1. Colin Plamer Dated 07/06/19 Plate#0699JE 2. Rashawn Christie Dated 19/08/19 Plate#1589JG 3. General Electrical Contractors dated 19/08/19 Plate#1605JG 4. Rodaric Chambers 19/08/19 Plate#1623JG 5. Bonito Reid 05/09/19 Plate#8340HX.</p>			
<p>Evaluation:</p> <p>A sample of five (5) MVO1 application form to be sent to NMVR was reviewed on October 16,2019, it was noted the supportive documents were seen for; 1. Colin Plamer 2. Rashawn Christie 3. General Electrical Contractors 4. Rodaric Chambers 5. Bonito Reid This conformed to SOP 1.1.3 which stated that taxpayer submits the required document and ISO: 9001:2015 7.5.3.2d for the control of documented information, the organization shall address the following activities, as applicable retention and disposition</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION

(APPLICATION FOR M/V TITLES - NEW)

Audit of: Taxpayer Service and Education (Application for M/V Titles - New)	Auditor: Lenworth Forrest	Audit Criteria: ISO9001:2015 8.5.1c	Auditees: Sherene Newby
Audit Evidence: A sample of five (5) MVO1 application form was received, it was noted that the reviewing officers name and signature was seen on all five (5) MVO1 Form, these were: 1. Patricia Pottinger MVID #09093899 2. Michael Simpson MVID# 06326138 3. Wilroy Edwards MVID#06605127 4. Trevor James MVID # 0431140 5. Jovan Ledgister MVID#08460082			
Evaluation: Based on interview conducted with the auditee it was established that after checking and verifying the taxpayer's document and the MVO1 form against the system information the TSO enters their name and signature on the back of the MVO1 form. A sample of five (5) MVO1 application form was randomly selected and reviewed, it was noted that the reviewing officers name and signature was seen on all five (5) MVO1 Form, these were: 1. Patricia Pottinger 2. Michael Simpson 3. Wilroy Edwards 4. Trevor James 5. Jovan Ledgister This conformed to ISO 9001; 2015 8.5.1c which states that the organization shall implement production and service provision under controlled conditions. The implementation of monitoring and measurement activities at appropriate stages to verify that criteria for control of process or outputs.....have been met;			
Effectiveness:			

**CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION
(APPLICATION FOR M/V TITLES - NEW)**

Audit of: Taxpayer Service and Education (Application for M/V Titles - New)	Auditor: Lenworth Forrest	Audit Criteria: N/A	Auditees: Sherene Newby
Audit Evidence:			
Evaluation:			
Effectiveness:			

**CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION
(APPLICATION FOR M/V TITLES - NEW)**

Audit of: Taxpayer Service and Education (Application for M/V Titles - New)	Auditor: Lenworth Forrest	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>An interview was conducted on October 16,2019 with the Senior Taxpayer Officer Acting manager Mrs. Juliette Burgher and Christina Davis a Taxpayer Service Officer (TSO). It was noted that printed title received from NMVR are stored in a title room (separate room where titles are kept), the title room was examined shortly after, it was opened during the day and accessible to officers working in the title Unit.</p>			
<p>Evaluation:</p> <p>Printed title received from NMVR are stored in a separate room, it was opened during the day and accessible to officers working in the title unit. This conformed to ISO 2015: 8.5.2 which stated the organization shall identify the status of outputs with respect to monitoring and measurement requirement throughout production and service.</p>			
<p>Effectiveness:</p>			

**CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION
(APPLICATION FOR M/V TITLES - NEW)**

Audit of: Taxpayer Service and Education (Application for M/V Titles - New)	Auditor: Lenworth Forrest	Audit Criteria: ISO 9001:2015 7.5.3.2 A	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>The user access listing for the officer working with the MVTTS system was obtained on October 16,2019 from IT unit, it shows the names of the officer working in the title unit and their respective access level. It showed that different officers working in the title unit had different access levels. Based on the listing obtained it was ascertained that: 1. Seven (7) officers had Admin Access 2. Twenty-eight (28) Officers had Dispatch Access 3. Eight (8) officers had Data Entry Access 4. Eight (8) officers had</p>			

Manager access
<p>Evaluation:</p> <p>The user access listing for the officer working with the MVTTS system was obtained on October 16, 2019 from IT unit, it shows the names of the officer working in the title unit and their respective access level. This conform to ISO 9001:2015 7.5.3.2a which states that for the control of document information, the organization shall address the following activities, as applicable; distribution, access, retrieval and use.</p>
Effectiveness:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00006		
Non-Conformity Report #: 1	Auditor (s): Lenworth Forrest	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Application for M/V Titles - New)	Audit Criteria: ISO 9001:2015 7.4	
<p>Statement of Nonconformity:</p> <p>During the interview with the auditees it was confirm that they weren't fully aware of the Quality policy and could not say on what it was communicated. This did not conform to ISO 9001:2015 7.4. which stated that the organization shall determine the internal and external communications relevant to the quality management system, including on what it will communicate</p>		
Responsible Party: Denise McLean-Powell		
Auditor Signature:		Signature:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - NEW)

Audit of: Taxpayer Service and Education (Production of M/V Titles - New)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 7.5.3.2a&b&d	Auditees: Keresha King Williams
Audit Evidence:			

Supporting documents were seen affixed to application forms. These were batched in fifty or more/less and placed in file folders according to category (NEW, TRANSFERRED & SUBSTITUTE), location in date order, filed and stored in filing room for reference. The audit selected sample of seven (7) file folders for Constant Spring received on 5/8/2019, 26/8/2019, 30/8/2019, 26/9/2019 and 11/10/2019. The examination saw Invoices, Customs Documentation, Motor Vehicle Fitness, Insurance, et cetera affixed to new title application forms. There was no discrepancy identified.

Evaluation:

During the audit of the application and supporting documents process, it was established that there was conformity according to NMVR SOP&P - Processing of New and Transferred - # 1 & 16. In excess of 250 application forms with supporting documents were selected and the audit saw evidence of them being filed and stored in filing room.

Effectiveness:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - NEW)

Audit of: Taxpayer Service and Education (Production of M/V Titles - New)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 7.5.3.2a&b&d	Auditees: Keresha King Williams
Audit Evidence:			
The Senior Records Officer (SRO) and Records Officer are designated authorized access to filing room. The SRO has access to the key to the filing room and in her absence, the Records Officer.			
Evaluation:			
During the audit of the storage process, it was established that there was no breach of non-conformity according to NMVR SOP&P - Filing of Applications (New & Transferred) #5. The records personnel were seen at filing area.			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - NEW)

Audit of: Taxpayer	Auditor: Babette	Audit Criteria: ISO	Auditees: Keresha
--------------------	------------------	---------------------	-------------------

Service and Education (Production of M/V Titles - New)	Higgins	9001:2015 8.5.2	King Williams
<p>Audit Evidence:</p> <p>Blank titles are received by Advice from Main Stores in batches of 5000 or less. Prior to printing, the Manager checks title control number for correct sequence, logs control number for printing in the Title Stock Book and issue titles to the Motor Vehicle Production Officer. Both officers sign and date book as evidence for issue and receipt of same. Manager also logs title control number for printing on Automated Motor Vehicle System. Control Report is generated to show quantity of titles to be printed. Two hundred and fifty (250) titles with Motor Vehicle Control Numbers 1301751-2000 were examined and the audit saw evidence of Manager and receiver's signature, and date in Title Stock Book for the cross checking of titles printed. SEE APPENDICES 2 &3</p>			
<p>Evaluation:</p> <p>During the audit, it was established that blank titles were cross checked against Title Stock Book, Control Report and Titles Listings. Control Numbers 1301751-2000 were examined and the audit saw evidence of Manager and receiver's signature, and date in Title Stock Book for the cross checking of titles printed. This was conforming to NMVR SOP&P - Printing of Titles # 3-7.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - NEW)

Audit of: Taxpayer Service and Education (Production of M/V Titles - New)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Keresha King Williams
<p>Audit Evidence:</p>			
<p>Evaluation:</p> <p>During the audit, it was established that blank titles were cross checked against Title Stock Book, Control Report and Titles Listings. Control Numbers 1301751-2000 were examined and the audit saw evidence of Manager and receiver's signature, and date in Title Stock Book for the cross checking of titles printed. This was conforming to NMVR SOP&P - Printing of Titles # 3-7.</p>			

Effectiveness:

**CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION
(PRODUCTION OF M/V TITLES - NEW)**

Audit of: Taxpayer Service and Education (Production of M/V Titles - New)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Keresha King Williams
Audit Evidence: The Batch Control Report lists all titles approved by Manager for printing and title. This was examined against Advice Listing Report and Title Dispatch Book for accuracy. Four batches of titles totaling 447 (0002301591-1796 & 0002300164-0404) were cross referenced against Title Stock Book. Manager's signature and date were seen in Dispatch Book. SEE APPENDIX 3			
Evaluation: During the audit it was established that titles are approved by manager for printing which is conforming to NMVR SOP&P - Printing of Titles #7-8. 447 titles # 0002301591-1796 & 0002300164-0404 were seen on Control Report Listing and Manager's signature and date were seen for these in the Title Stock Book.			
Effectiveness:			

**CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION
(PRODUCTION OF M/V TITLES - NEW)**

Audit of: Taxpayer Service and Education (Production of M/V Titles - New)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Keresha King Williams
Audit Evidence: The Control Report of Titles and the Motor Vehicle Title Listing Report records titles printed for dispatch to the respective locations. Titles 2274430-4884 printed on 11/7/2019 and 2295645-5891 printed on 24/9/2019 were selected and cross reference against Title Stock Book. There was no discrepancy identified. SEE APPENDIX 4			
Evaluation:			

During the audit it was established that the output process for titles conformed to NMVR SOP&P - Printing of Titles #8. 700 titles #2274430-4884 & 2295645-5891 were verified printed in the Motor Vehicle Titles Listing Report and Title Stock Book.

Effectiveness:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - NEW)

Audit of: Taxpayer Service and Education (Production of M/V Titles - New)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>Titles for dispatch are logged in the Titles Dispatch Book which is signed and dated by Manager to show that checking was carried out . Titles 2274430-4884 printed on 11/7/2019 and 2295645-5891 printed on 24/9/2019 were selected and these were cross reference against Title Dispatch Book. There were no discrepancy identified.</p>			
<p>Evaluation:</p> <p>During the audit it was established that the output process for the dispatch of titles conformed to NMVR SOP&P - Bagging & Dispatching of Titles #5-6. 700 titles #2274430-4884 & 2295645-5891 were verified dispatched in the Motor Vehicle Titles Listing Report and Title Stock Book and Titles Bag Dispatch Book.</p>			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - NEW)

Audit of: Taxpayer Service and Education (Production of M/V Titles - New)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 8.1d	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>The Automated Motor Vehicle System (AMVS) is used to print titles for Constant Spring. The Titles Listing Report is generated for titles printed via AMVS SEE APPENDIX 4</p>			

<p>Evaluation:</p> <p>During the audit it was established that the control process for the software used to print titles conformed to NMVR SOP&P - Printing of Titles #10.</p>
<p>Effectiveness:</p>

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - NEW)

Audit of: Taxpayer Service and Education (Production of M/V Titles - New)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 7.3.2a	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>Two officers, namely: Alvina Hyatt and Shosanne Clemetson are the officers authorize to print titles using AMVS login. SEE APPENDIX 7</p>			
<p>Evaluation:</p> <p>During the audit it was established that the control process for the access to system used to print titles conformed to NMVR SOP&P - Printing of Titles #8.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - NEW)

Audit of: Taxpayer Service and Education (Production of M/V Titles - New)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 7.3 a-d	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>A copy of the QMS documentation was produced during the audit.</p>			
<p>Evaluation:</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - NEW)

Audit of: Taxpayer Service and Education (Production of M/V Titles - New)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 7.3	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>The QMS was sent to Manager via email on 7/10/2019. In addition, 9 staff were sensitized on the QMS at the Training Unit on 7/10/2019</p>			
<p>Evaluation:</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - NEW)

Audit of: Taxpayer Service and Education (Production of M/V Titles - New)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 7.1.3b	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>The Unit uses the following in the resources process: (two) printers, (two) computers in printing room, toners, imaging units (3 colours and 1 black), waste cartridges, transfer bias rollers, try rollers, BTR units and blank titles which are used for the printing of titles.</p>			
<p>Evaluation:</p> <p>During the audit it was established that resources used for the printing of titles were in conformity to ISO 9001:2015 standards. Printers, computers, toners, imaging units (3 colours and 1 black), waste cartridges, transfer bias rollers, try rollers, BTR units and blank titles were seen for the printing of titles.</p>			
<p>Effectiveness:</p>			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00007		
Non-Conformity Report #: 1	Auditor (s): Babette Higgins	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Production of M/V Titles - New)	Audit Criteria: ISO 9001:2015 7.5.3.2 A,B & D	
<p>Statement of Nonconformity:</p> <p>During the audit of the verification process for the return of applications, it was established that inconsistencies exist for the stamping of Motor Vehicle (MV) Advices. Four (4) MV Advices (R3868, R3853, R3806 and R3824) had missing stamp, date and signature of Senior Motor Vehicle Title Officer (Verification). This was in breach of NMVR SOP&P - Processing of New & Transferred - # 37-39 which states that Advices must be stamped and a copy filed in the Returns Folder.</p> <p>Responsible Party: Venice Ricketts</p>		
Auditor Signature:		Signature:

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Babette Higgins	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Production of M/V Titles - New)	Audit Criteria: ISO 9001:2015 8.7	
<p>Statement of Opportunity:</p> <p>During the audit, it was observed that the NMVR Standard Operating Policies & Procedures does not contain process for the damaged /spoiled titles which is an opportunity for improvement based on ISO 9001:2015 section 8.7.</p> <p>Responsible Party: Venice Ricketts</p>		
Auditor Signature:		Signature:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION

(DRIVERS LICENCE - NEW)

Audit of: Taxpayer Service and Education (Drivers Licence - New)	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 7.5.3.2	Auditees: Sherene Newby
Audit Evidence: The competence file is maintained by both TSO/TSA. Competences are placed in a vault after working hours and the key is kept in the main vault. A total of 10 taxpayer names were selected to verify if the physical competences were submitted by ITA and of the 10 selected competences were seen for all 10.			
Evaluation: During the audit of the driver's license new application process it was established that there was no occurrence of a breach according to SOP Pro #2 step 48.			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION
(DRIVERS LICENCE - NEW)

Audit of: Taxpayer Service and Education (Drivers Licence - New)	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 7.5.3.2	Auditees: Sherene Newby
Audit Evidence: Vetting of competences and application forms are done by the TSO/TSA. It includes verifying: Examiner's stamp and signature, Justice of the Peace stamp and signature, Doctor's stamp and signature, applicant's picture and signature and date competence was done. A sample of 10 forms were selected and examined and of the 10 all had the respective signatures and stamps.			
Evaluation: During the audit of the driver's license new application process is was established that there was no occurrence of a breach according to SOP Pro #2 15-25.			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION
(DRIVERS LICENCE - NEW)

Audit of: Taxpayer Service and Education (Drivers Licence - New)	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 7.5.3.2	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>Competences were logged according to the dates they were received from the depot and they were also logged in alphabetical order. The log book is maintained by the TSO/TSA. A total of 10 competences were selected and examined and of the 10 competences all were seen recorded in the log book according to the dates they were received and in alphabetical order.</p>			
<p>Evaluation:</p> <p>During the audit of the driver's license new application process it was established that there were occurrence of a breach according to SOP Pro #2 step #3.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (DRIVERS LICENCE - NEW)

Audit of: Taxpayer Service and Education (Drivers Licence - New)	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 7.5.3.2	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>F7 forms are filed according to teslin number or the base stock number then placed in a box in the driver's license section. When the box is full, competences are listed and the listing sent to the Filing Room along with the physical competence. A total of 10 forms for new applicants were selected and examined and of the 10 forms the (official use section) were signed by the TSO/TSA and the forms were completed.</p>			
<p>Evaluation:</p> <p>During the audit of the driver's license new application process it was established that there were occurrence of a breach according to SOP Pro #1 step #27.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (DRIVERS LICENCE - NEW)

Audit of: Taxpayer	Auditor: Necoya	Audit Criteria: ISO	Auditees: Sherene
--------------------	-----------------	---------------------	-------------------

Service and Education (Drivers Licence - New)	Thomas	9001:2015 8.5.2	Newby
<p>Audit Evidence:</p> <p>Yes. Driver's license are quality assured by the TSO/TSA and driver's license report is printed daily by the TSO/TSA. A total of 10 F7 forms were selected and examined and all 10 were signed by the taxpayer as proof the license was collected and once a license was printed it will be generated on the report.</p>			
<p>Evaluation:</p> <p>During the audit of the driver's license new application process it was established that there were no occurrence of a breach and was in accordance with Pro #2 step 36.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (DRIVERS LICENCE - NEW)

Audit of: Taxpayer Service and Education (Drivers Licence - New)	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>All officers (TSO/TSA) in the section has access to printed reports. Printed reports are filed and placed in a cabinet. A total of 10 F7 forms were selected from the report that was printed and all forms were present/attached.</p>			
<p>Evaluation:</p> <p>During the audit of the driver's license new application process it was established that there was no occurrence of a breach.</p>			
<p>Effectiveness:</p>			

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00008		
Non-Conformity Report #: 1	Auditor (s): Necoya Thomas	Date: October 16, 2019
Audit of : Taxpayer Service and Education	Audit Criteria: ISO 9001:2015 7.5.3.2 a, b, d	

(Drivers Licence - New)		
<p>Statement of Nonconformity:</p> <p>During the audit of driver's license new application process it was established that 1 out of 20 competences examined did not have a signature and the step was not recorded on the SOP even though it was included in the driver's licensing process.</p> <p>Responsible Party: Denise McLean-Powell</p>		
Auditor Signature:		Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00009		
Non-Conformity Report #: 2	Auditor (s): Necoya Thomas	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Drivers Licence - New)	Audit Criteria: ISO 9001:2015 7.3	
<p>Statement of Nonconformity:</p> <p>During the audit of the driver's license renewal process it was established that staff were aware of the quality policy but did not have access to the to it. This is in contrary to ISO 9001:2015 7.3.</p> <p>Responsible Party: Denise McLean-Powell</p>		
Auditor Signature:		Signature:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (REGISTRATION FOR GCT)

Audit of: Taxpayer Service and Education (Registration for GCT)	Auditor: Ossain Jones	Audit Criteria: ISO 9001:2015 7.5.3.2 a, b, d	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>During the examination the sample size of 30% of the application submitted for the period July to October 2019. We observed evidence indicating that all applications</p>			

were accompanied by the relevant supporting documents.

Evaluation:

This conforms to ISO 9001:2015 7.5.3.2 A,B & D and SOP 3 and 8, which states that application and supporting document must be examine the Taxpayer Service Officer for completeness. We observed evidence indicating that all applications were accompanied by the relevant supporting documents.

Effectiveness:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (REGISTRATION FOR GCT)

Audit of: Taxpayer Service and Education (Registration for GCT)	Auditor: Ossain Jones	Audit Criteria: ISO 9001:2015 8.5.1.c	Auditees: Sherene Newby
Audit Evidence:			
This is done examining on RAIS when the business TRN and or the Certificate of incorporation was created by the Companies office.			
Evaluation:			
In accordance with section 8.5.1 C of the ISO 9001:2015 standard which states that the organization shall implement production and provision under controlled conditions there exist conformity, as the TRN and Certificate of incorporation are documents used to confirm the business commencement date.			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (REGISTRATION FOR GCT)

Audit of: Taxpayer Service and Education (Registration for GCT)	Auditor: Ossain Jones	Audit Criteria: ISO 9001:2015 7.1.6	Auditees: Sherene Newby
Audit Evidence:			
Based on interview with employee it was established that they were cognizant of the process necessary to complete this task. It was also stated that they are involved in			

continuous refreshers and on the job training.
<p>Evaluation:</p> <p>This conforms to ISO 9001:2015 standard 7.1.6 which states that the organization shall determine the knowledge necessary for the operation its process to achieve conformity and be made available to the extent necessary. During our interview with the employee it was established that they were cognizant of the process necessary to complete the task.</p>
<p>Effectiveness:</p>

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (REGISTRATION FOR GCT)

Audit of: Taxpayer Service and Education (Registration for GCT)	Auditor: Ossain Jones	Audit Criteria: ISO 9001:2015 8.7.1	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>We were advised during an interview with TSO Mr. Andre Walker that certificate produced with errors are rewritten and the spoilt ones discarded.</p>			
<p>Evaluation:</p> <p>This conforms to ISO 9001:2015 standard 8.7.1 which states that the organization shall take appropriate corrective action based on the nature of the nonconformity observed. We were advised during an interview with TSO Mr. Andre Walker that temporary GCT certificates produced with errors are rewritten and the spoilt ones discarded.</p>			
<p>Effectiveness:</p>			

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00010		
Non-Conformity Report #: 1	Auditor (s): Ossain Jones	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Registration for GCT)	Audit Criteria: 7.5.1 B...Sop-9	
Statement of Nonconformity:		

During the Audit of GCT application, in accordance with section 7.5.1 A & B (8.5.2.. 8.5.4) of the ISO 9001:2015 standard and GCT SOP 9 which states that applications must be processed with relevant supporting document as prescribed by the organization, there exist non conformity as of the 12 applications reviewed which was processed between July to October 16, 2019, 2 did not have supporting document attached. These applications are Truly Sales Supplies and Services and Skyfall Events LTD

Responsible Party: Denise McLean-Powell

Auditor Signature:	Signature:
--------------------	------------

NONCONFORMITY REPORT

Incident Identification Number: 000000.00011

Non-Conformity Report #: 2	Auditor (s): Ossain Jones	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Registration for GCT)	Audit Criteria: 7.5.3.2..A, B&D.. 8.1 D&E	

Statement of Nonconformity:

In accordance with section 7.5.3.2 of the ISO 9001:2015 standard that documents required for quality management system should be adequately protected from loss or improper use there exist a non conformity because there were no secured storage area observed or documentation being maintained for the blank temporary GCT certificate on hand.

Responsible Party: Denise McLean-Powell

Auditor Signature:	Signature:
--------------------	------------

NONCONFORMITY REPORT

Incident Identification Number: 000000.00012

Non-Conformity Report #: 3	Auditor (s): Ossain Jones	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Registration for GCT)	Audit Criteria: ISO 9001:2015 8.5.2	

Statement of Nonconformity:

During the Audit of GCT application process In accordance with section 8.5.2 of the ISO 9001:2015 standard which states that the organization should retain documented information necessary to ensure output traceability. There exist non conformity, because for the period July to October 16, 2019. It was observed that only 1 of the 12 applications reviewed had evidence in the log book that the temporary certificate was issued, the applications that had no evidence of temporary certificate being issued are as follows: Firstrock Capital Resource Ltd, Skyfall Events Ltd, Rose Leon Linton, Tivacar Trading Ltd, Truly Sales Supplies and Services, Ferre Jamaica Ltd, K & H Waste Ltd, Lagoon Management Services Ltd, Clifton Yapp, RUKU Global Distributors Ltd and B&T Variety Store.

Responsible Party: Denise McLean-Powell

Auditor Signature:	Signature:
--------------------	------------

NONCONFORMITY REPORT

Incident Identification Number: 000000.00013

Non-Conformity Report #: 4	Auditor (s): Ossain Jones	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Registration for GCT)	Audit Criteria: ISO 9001:2015 8.5.1.c	

Statement of Nonconformity:

In accordance with section 8.5.1 C of the ISO 9001:2015 standard which states that the organization should monitor activities at appropriate stages to verify that criteria for control of outputs of products and services have been met, there exist a non conformity. Of the 12 records examined, 7 did not have documentation giving evidence of the business commencement date uploaded on RAIS.

Responsible Party: Denise McLean-Powell

Auditor Signature:	Signature:
--------------------	------------

NONCONFORMITY REPORT

Incident Identification Number: 000000.00014

Non-Conformity Report #: 5	Auditor (s): Ossain Jones	Date: October 16, 2019
----------------------------	---------------------------	------------------------

Audit of : Taxpayer Service and Education (Registration for GCT)	Audit Criteria: 7.1.3 D..SOP 18 &19	
<p>Statement of Nonconformity:</p> <p>During the Audit of GCT application in accordance with section 7.1.3 D of the ISO 9001:2015 standard and GCT SOP 18 &19, which states that the organization shall provide and maintain the infrastructure necessary for operation of its process there exist non conformity as of the 12 applications reviewed from the sample we selected from applications submitted between the period July to October 16, 2019, only one had all relevant supporting document uploaded to RAIS. The ones not having all supporting documents uploaded are as follows: Firstrock Capital Resource Ltd, EFS Jamaica Ltd, Rose Leon Linton, Tivacar Trading Ltd, Truly Sales Supplies and Services, Ferre Jamaica Ltd, K & H Waste Ltd, Lagoon Management Services Ltd, Clifton Yapp, RUKU Global Distributors Ltd and Skyfall Events Ltd.</p> <p>Responsible Party: Denise McLean-Powell</p>		
Auditor Signature:		Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00015		
Non-Conformity Report #: 6	Auditor (s): Ossain Jones	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Registration for GCT)	Audit Criteria: ISO 9001:2015 7.3 a-d	
<p>Statement of Nonconformity:</p> <p>In accordance with section 7.3 A-D of the ISO 9001:2015 standard which states that the organization should ensure that persons doing work under the organization's control are aware of the quality policy, there exist non conformity as the relevant officers were not acquainted with the Quality Policy document.</p> <p>Responsible Party: Denise McLean-Powell</p>		
Auditor Signature:		Signature:

OPPORTUNITY REPORT

Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Ossain Jones	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Registration for GCT)	Audit Criteria: 7.5.3.2..A, B&D.. 8.1 D&E	
<p>Statement of Opportunity:</p> <p>In accordance with section 7.5.3.2A B&D and 8.1 D&E of the ISO 9001:2015 standard there exist an opportunity to improve as of the selected sample size of 30% of the total applications reviewed for the period July - October 16, 2019, we observed one GCT application being processed without evidence of being examined by the Taxpayer Service Assistant.</p> <p>Responsible Party: Denise McLean-Powell</p>		
Auditor Signature:		Signature:

<p align="center">OPPORTUNITY REPORT</p> <p align="center">Incident Identification Number: 000000.00002</p>		
Opportunity Report #: 2	Auditor (s): Ossain Jones	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Registration for GCT)	Audit Criteria: ISO 9001:2015 7.5.3.2	
<p>Statement of Opportunity:</p> <p>In accordance with section 7.5.3.2 A & 7 D and 8.5.2 D&E of the ISO 9001:2015 standard which states that the organization should retain documented evidence to protect from unintended alterations, there exist an opportunity to improve as the certificates has no identifiable mark or feature, therefore management should consider pre -numbering the certificates.</p> <p>Responsible Party: Denise McLean-Powell</p>		
Auditor Signature:		Signature:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (REGISTRATION FOR TRN)

Audit of: Taxpayer Service and	Auditor: Ossain Jones	Audit Criteria: ISO 9001:2015 7.5.3.2 a,	Auditees: Sherene Newby
--------------------------------	-----------------------	--	-------------------------

Education (Registration for TRN)		b, d	
<p>Audit Evidence:</p> <p>During the examination the sample size of 20% of the application submitted for the October 7-16,2019. We observed evidence indicating that all applications were accompanied by the relevant supporting documents</p>			
<p>Evaluation:</p> <p>This conforms to ISO 9001:2015 7.5.3.2 A,B & D and SOP 8, which states that application and relevant supporting document must be examine the Taxpayer Service Officer for completeness.We observed evidence indicating that all applications were accompanied by the relevant supporting documents</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (REGISTRATION FOR TRN)

Audit of: Taxpayer Service and Education (Registration for TRN)	Auditor: Ossain Jones	Audit Criteria: 7.5.3.2..A, B&D.. 8.1 D&E	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>During the interview we were advised that the supporting document to complete TRN applications for persons over 18 years old is Birth certificate and ID, while for under 18 years old they must be accompanied by parent or guardian and both must provide birth certificate and id and completion of relevant document where necessary.</p>			
<p>Evaluation:</p> <p>During the interview we were advised that the supporting document to complete TRN applications for persons over 18 years old is Birth certificate and ID, while for under 18 years old they must be accompanied by parent or guardian and both must provide birth certificate and id and completion of relevant document where necessary. October 16, This Conform to ISO 9001:2015 standard 7.5.3.2 A, B& D... 8.1 D&E</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION

(REGISTRATION FOR TRN)

Audit of: Taxpayer Service and Education (Registration for TRN)	Auditor: Ossain Jones	Audit Criteria: ISO 9001:2015 7.5.3.2 a, b, d	Auditees: Sherene Newby
Audit Evidence: During our interview we observed applications along with copy of supporting documents kept in a file at the Taxpayer service officer's desk, this file is sent to the Taxpayer Registration Centre (TRC) every week.			
Evaluation: This conforms to ISO 9001:2015 7.5.3.2 A,B,D and SOP 9, which states that the during control of documentation process all application and supporting document must be stored and preserved. During our interview we observed applications along with copy of supporting documents kept in a file at the Taxpayer service officer's desk, this file is sent to the Taxpayer Registration Centre (TRC) every week.			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION
(REGISTRATION FOR TRN)

Audit of: Taxpayer Service and Education (Registration for TRN)	Auditor: Ossain Jones	Audit Criteria: 7.5.3.2....7.4....Sop.. 11 & 13	Auditees: Sherene Newby
Audit Evidence: During our Audit of TRN letters issued; from the sample selected, copies of TRN letters were seen on RAIS for all applications. This conform with ISO; 9001:2015 standard 7.4 &7.5.3.2 as well as SOP 11 & 13.			
Evaluation: During our Audit of TRN letters issued; from the sample selected, copies of TRN letters were seen on RAIS for all applications. This conform with ISO; 9001:2015 standard 7.4 &7.5.3.2 as well as SOP 11 & 13.			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (REGISTRATION FOR TRN)

Audit of: Taxpayer Service and Education (Registration for TRN)	Auditor: Ossain Jones	Audit Criteria: 8.1.E ..(1)...8.5.2....8.5.4... Sop 7	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>During our Audit an inspection was done at the area in which the TRN cards are stored, this was seen to be consistent with the requirements to ensure outputs are stored securely.</p>			
<p>Evaluation:</p> <p>This conform with ISO 901:2015 standard 8.1E(1), 8.5.2 and 8.5.4 as well as SOP 7 which states that the organization should preserve its output during the production process. During the audit of how TRN cards are stored, we observed TRN cards being stored in a secured filing cabinet.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (REGISTRATION FOR TRN)

Audit of: Taxpayer Service and Education (Registration for TRN)	Auditor: Ossain Jones	Audit Criteria: ISO 9001:2015 8.5.1.c	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>During the interview we were advised that, after applications and supporting documents are received, the Taxpayer service assistant reviews and sign then submit to the Taxpayer service officer who would also review and approve. Both would signed in the "official use only " area.</p>			
<p>Evaluation:</p> <p>This conform with ISO 901:2015 standard 8.5.1C , which states that the organization should implement and monitor activities at the appropriate stages to verify the criteria for control products and services. During the interview it was explained that after applications and supporting documents are received, the Taxpayer service assistant reviews and sign then submit to the Taxpayer service officer who would also review and approve. Both would signed in the "official use only " area.</p>			
<p>Effectiveness:</p>			

--

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (REGISTRATION FOR TRN)

Audit of: Taxpayer Service and Education (Registration for TRN)	Auditor: Ossain Jones	Audit Criteria: 7.1.3 D..	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>During the Audit of TRN application; A sample size of 20% was chosen of the 155 completed applications seen at the location. Supporting document was seen uploaded on RAIS for all TRN applications sampled and reviewed on October 16, 2019. This Conform to ISO 9001:2015 standard 7.1.3.D</p>			
<p>Evaluation:</p> <p>During the Audit of TRN application; A sample size of 20% was chosen of the 155 completed applications seen at the location. Supporting document was seen uploaded on RAIS for all TRN applications sampled and reviewed on October 16, 2019. This Conform to ISO 9001:2015 standard 7.1.3.D</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (REGISTRATION FOR TRN)

Audit of: Taxpayer Service and Education (Registration for TRN)	Auditor: Ossain Jones	Audit Criteria: ISO 9001:2015 7.1.6	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>Based on interview with employee it was established that they were cognizant of the process necessary to complete this task. It was also stated that they are involved in continuous refreshers and on the job training.</p>			
<p>Evaluation:</p> <p>This conforms to ISO 9001:2015 standard 7.1.6 which states that the organization shall determine the knowledge necessary for the operation its process to achieve conformity and be made available to the extent necessary.</p>			

Effectiveness:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00016

Non-Conformity Report #: 1	Auditor (s): Ossain Jones	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Registration for TRN)	Audit Criteria: ISO 9001:2015 7.5.3.2 A,B & D	
<p>Statement of Nonconformity:</p> <p>During the Audit of TRN application in accordance with section 7.5.3.2 A,B & D, 8.5.2 and 8.5.4 of ISO 9001:2015 standard and TRN SOP 8, which state that documented information should be stored and preserved for access, retrieval, and use, there exist non conformity as three of the thirty-one applications reviewed from applications received during the period July to October 16, 2019 did not have the relevant supporting documents attached. These include; Janique Webb, Andrieka Glanville and Daniel McLaren.</p> <p>Responsible Party: Denise McLean-Powell</p>		
Auditor Signature:		Signature:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00017

Non-Conformity Report #: 2	Auditor (s): Ossain Jones	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Registration for TRN)	Audit Criteria: N/A	
<p>Statement of Nonconformity:</p> <p>In accordance with section 7.3 A-D of the ISO 9001:2015 standard which states that the organization should ensure that persons doing work under the organization are aware of the quality policy, there exist non conformity as the relevant officers were not acquainted with the Quality Policy document.</p> <p>Responsible Party: Denise McLean-Powell</p>		

Auditor Signature:	Signature:
--------------------	------------

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Ossain Jones	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Registration for TRN)	Audit Criteria: ISO 9001:2015 8.5.1.c	
<p>Statement of Opportunity:</p> <p>In accordance with section 8.5.1 C of the ISO 9001:2015 standard which states that there should be monitoring and measuring of activities at appropriate stages to verify criteria of control, there exist an opportunity for improvement, as of the selected sample size of 20% of the total applications reviewed for the period October 7- 16, 2019, we observed one TRN applicant being processed with evidence of only one of the two required signatures affixed.</p> <p>Responsible Party: Denise McLean-Powell</p>		
Auditor Signature:	Signature:	

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (REGISTRATION FOR E-SERVICES)

Audit of: Taxpayer Service and Education (Registration for e-services)	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 7.5.3.2 a, b, d	Auditees: Dorret Lopez
<p>Audit Evidence:</p> <p>There are two types of registration online and manual. The process for online is done by using the system, and the documents are kept on the customers springboard however, for those who are referred to the Tax Education unit or walk in those forms can be retrieved from the Taxpayer Education Officer. It should be noted that the SOP received was for the manual application</p>			
Evaluation:			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (REGISTRATION FOR E-SERVICES)

Audit of: Taxpayer Service and Education (Registration for e-services)	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 7.5.3.2 a, b, d	Auditees: Dorret Lopez
<p>Audit Evidence:</p> <p>The manual forms are kept in a folder on each Taxpayer Education Officer desk in month order along with the supporting documents</p>			
<p>Evaluation:</p> <p>During the audit it was established that the authorisation letter is in conformity to ISO 9001:7.5.3.2. a, b d</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (REGISTRATION FOR E-SERVICES)

Audit of: Taxpayer Service and Education (Registration for e-services)	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 7.5.3.2 a, b, d	Auditees: Dorret Lopez
<p>Audit Evidence:</p> <p>The forms are kept in a folder on each Taxpayer Education Officer desk in month order along with the supporting documents and on the customer springboard</p>			
<p>Evaluation:</p> <p>The audit conforms to the ISO 9001: 7.5.3.2a and SOP step 8</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION

(REGISTRATION FOR E-SERVICES)

Audit of: Taxpayer Service and Education (Registration for e-services)	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 7.5.3.2	Auditees: Dorret Lopez
<p>Audit Evidence:</p> <p>The forms are kept in a folder on each Taxpayer Education Officer desk in month order along with the supporting documents and on the customer springboard.</p>			
<p>Evaluation:</p> <p>During the audit of TRN it was established that application forms are filed properly this is in accordance with ISO 9001:2015 7.5.3.2</p>			
<p>Effectiveness:</p>			

**CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION
(REGISTRATION FOR E-SERVICES)**

Audit of: Taxpayer Service and Education (Registration for e-services)	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Dorret Lopez
<p>Audit Evidence:</p> <p>A hyperlink web log on is attached to Taxpayer on line accounts</p>			
<p>Evaluation:</p> <p>This is in occurrence with ISO 9001:2015 8.5.2</p>			
<p>Effectiveness:</p>			

**CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION
(REGISTRATION FOR E-SERVICES)**

Audit of: Taxpayer Service and Education (Registration for e-services)	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 7.5.2 a	Auditees: Dorret Lopez
--	------------------------	---------------------------------------	------------------------

<p>Audit Evidence:</p> <p>Geneva Allen Racquel Kerr Charlton Ballamy Natalie Burgess-Smith Cardia Cephas Tennisha Lyons</p>
<p>Evaluation:</p> <p>During the audit there exist conformity with for RAiS and Taxpayer Education Officer in accordance with ISO 9001: 7.5.3.2a</p>
<p>Effectiveness:</p>

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00018		
Non-Conformity Report #: 1	Auditor (s): Kerena Graham	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Registration for e- services)	Audit Criteria: ISO 9001:2015 7.5.2.c	
<p>Statement of Nonconformity:</p> <p>During the audit of the registration for e-services it was established that the official use section was partially completed, this is contrary to ISO 9001:2015 7.5.2.c.which states document s are to "...review and approval for suitability and adequacy."</p>		
Responsible Party: Denise McLean-Powell		
Auditor Signature:		Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00019		
Non-Conformity Report #: 2	Auditor (s): Kerena Graham	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Registration for e- services)	Audit Criteria: ISO 9001:2015 7.3.a	
<p>Statement of Nonconformity:</p> <p>During the interview the officer was not aware of the quality policy, this is in contrary</p>		

to ISO 9001:2015 7.3.a which states that the organization shall ensure that persons doing work under the organization's control are aware of the quality policy.

Responsible Party: Denise McLean-Powell

Auditor Signature:

Signature:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (ZERO-RATING)

Audit of: Taxpayer Service and Education (Zero-rating)	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 7.5.3.2 a, b, d	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>The zero rating process is done solely on RAiS. The zero rated reports for the period August 1, 2019– October 16, 2019 were extracted and a sample of 10 documents were examined as follows; 1. United Peace Corps 2. Edith Dalton High School 3. Swallowfield Chapel 4. Culture Health Arts Sports Fund 5. YWCA 6. Merl Grove High School 7. IUC 8. Ashe Co. Limited 9. Caribbean Agricultural Research 10. French Embassy</p>			
<p>Evaluation:</p> <p>During the audit it was established that all 10 applications and the required supporting document were uploaded to the system, and is in conformity to ISO 9001:7.5.3.2. a, b d</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (ZERO-RATING)

Audit of: Taxpayer Service and Education (Zero-rating)	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 8.5.1.c	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>There are no manual paper trail for checks to be made, however RAiS has a virtual footprint at every point of the application that the officer comes into the contact, i.e. the checking.</p>			

Evaluation:
Y During the audit it was established that whilst applications were made online, there was evidences on the system to show conformity to ISO 9001: 7.5.2 & 3 and 8.5.1c.
Effectiveness:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (ZERO-RATING)

Audit of: Taxpayer Service and Education (Zero-rating)	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 8.5.1.c	Auditees: Sherene Newby
Audit Evidence:			
There are no manual paper trail for checks to be made, however RAiS has a virtual footprint at every point of the application that the officer comes into the contact, i.e. the checking.			
Evaluation:			
During the audit it was verify that RAiS created a footprint to show verify review on the system which conformity to ISO 9001: 7.5.2 & 3, 8.5.1c and SOP step # 11			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (ZERO-RATING)

Audit of: Taxpayer Service and Education (Zero-rating)	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 8.5.1.c	Auditees: Sherene Newby
Audit Evidence:			
There are no manual paper trail for checks to be made, however RAiS has a virtual footprint at every point of the application that the officer comes into the contact, i.e. the checking.			
Evaluation:			
During the audit RAiS created a footprint on the system for review and approval, this is in conformity with ISO 9001: 7.5.2 , 8.5.1.c and SOP step #12			

Effectiveness:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (ZERO-RATING)

Audit of: Taxpayer Service and Education (Zero-rating)	Auditor: Kerena Graham	Audit Criteria: ISO 9001: 2015 8.2.1 a	Auditees: Sherene Newby
Audit Evidence: Five (5) Taxpayers account were examined on RAiS and found to be in conformity to the stipulated process, these are listed below; 1. American Embassy 2. Mustard Seed 3. Embassy of the Russian Federation of Jam. 4. Women Centre of Jamaica 5. Shortwood Practising			
Evaluation: During the audit it was established that whilst applications were made online, there was evidences on the system to show conformity to ISO 9001: 7.5.2 & 3 , 8.2.1 a and SOP Step # 13			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (ZERO-RATING)

Audit of: Taxpayer Service and Education (Zero-rating)	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 7.5.3.2	Auditees: Sherene Newby
Audit Evidence: The control for zero rating is control as follows so as to ensure secured access; 1. E-Gov 2. Help Desk 3. IT Manager 4. IT Administrator			
Evaluation: The audit established that the control is in conformity with ISO 9001: 7.5.3.2.			
Effectiveness:			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00020		
Non-Conformity Report #: 1	Auditor (s): Kerena Graham	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Zero-rating)	Audit Criteria: ISO 9001:2015 7.3.a	
<p>Statement of Nonconformity:</p> <p>Audit revealed that the auditee was not aware of the quality policy. This is a non conformity to the ISO 9001 7.3 a.</p> <p>Responsible Party: Denise McLean-Powell</p>		
Auditor Signature:		Signature:

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Kerena Graham	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Zero-rating)	Audit Criteria: Zero rating Process flow Resources	
<p>Statement of Opportunity:</p> <p>There is an opportunity for the resource to be remove from the resources because they are not used in carried out the process .</p> <p>Responsible Party: Denise McLean-Powell</p>		
Auditor Signature:		Signature:

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (FILING AND PROCESSING OF RETURNS - INLINE)

Audit of: Taxpayer Accounts and Collections (Filing and Processing of Returns - inline)	Auditor: Deandra Harvey-Leachman	Audit Criteria: ISO 9001:2015 7.5.3.2 A	Auditees: Tonya Campbell
Audit Evidence:			

During the interview, the manager stated that only IT05, SO4, SO 4 A and Gaming returns are filed inline. These returns were requested, however only SO 4 and SO 4A batches were supplied by the Manager, which were then examined.

Evaluation:

During the audit of the Filing and Processing of Returns (Inline) process, only SO 4 and SO 4 A returns were examined and conform with both the Filing and Processing of Return (Inline) SOP 1 which speaks to the type of return to be filed (inline) and 9001:2015 7.5.3.2 a) which speaks to the distribution, access, retrieval and use of documented information.

Effectiveness:

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (FILING AND PROCESSING OF RETURNS - INLINE)

Audit of: Taxpayer Accounts and Collections (Filing and Processing of Returns - inline)	Auditor: Deandra Harvey-Leachman	Audit Criteria: ISO 9001:2015 7.5.3.2 b,d	Auditees: Tonya Campbell
---	----------------------------------	---	--------------------------

Audit Evidence:

It was ascertained from the Manager that only the Senior Tax Accounts Officer, Data Entry Technician and Records Officer and the Manager have access to batches after they have been batched. Returns are stored in a locked filing cabinet.

Evaluation:

During the audit of the Filing and Processing of Returns (Inline) process it was ascertained that returns are stored in a secure cabinet and is accessible by persons in the Tax Accounts and Collections Unit which comply with both the Filing and Processing of Return (Inline) SOP 35 which speaks to the filing of returns and ISO 9001:2015 7.5.3.2 d which speaks about retention and disposition of documented information.

Effectiveness:

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (FILING AND PROCESSING OF RETURNS - INLINE)

Audit of: Taxpayer Accounts and	Auditor: Deandra Harvey-Leachman	Audit Criteria: ISO 9001:2015 7.5.3.2	Auditees: Tonya Campbell
---------------------------------	----------------------------------	---------------------------------------	--------------------------

Collections (Filing and Processing of Returns - inline)		b,d	
<p>Audit Evidence:</p> <p>The following batches were examined for proof for being processed through INCRS which is the endorsed /FOFF :Nine (9) batches with seventeen (17) SO 4 returns from the Listing # 37 Box 13 Individual Final SO 4 (batches 1444024832 to 1998254592 and 96883200) and ten (10) batches with forty (40) SO 4 A returns from the Box 4 Listing # 30 Individual Estimated batches (327127552 to 842551808).All returns examined were (endorsed) FOFFED.</p>			
<p>Evaluation:</p> <p>During the audit of the Filing and Processing of Returns (Inline) process, a total of fifty-seven (57) returns examined were endorsed which conform with SOP 10 which speaks to the endorsing of returns (FOFF) and ISO 9001:2015 7.5.3.2 b,d which speaks to the storage and preservation, including preservation of legibility and retention and disposition.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (FILING AND PROCESSING OF RETURNS - INLINE)

Audit of: Taxpayer Accounts and Collections (Filing and Processing of Returns - inline)	Auditor: Deandra Harvey-Leachman	Audit Criteria: ISO 9001:2015 8.7.1	Auditees: Tonya Campbell
<p>Audit Evidence:</p> <p>During the interview, the manager explained that returns with errors received from the Collections Officer are sent back to the Collections Officer for corrections, then returned to the Batch Officer who creates batches. All returns examined were batched which indicate that Correction Officer made necessary corrections, if any before return was batched.</p>			
<p>Evaluation:</p> <p>During the audit of the Filing and Processing of Returns (Inline) process, it was ascertained that batched returns were corrected by the Corrections Officer which conforms with SOP 15 which speaks to treatment of returns with errors and ISO 9001: 2015 8.7.1 which speaks to the treatment of non-conforming outputs.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (FILING AND PROCESSING OF RETURNS - INLINE)

Audit of: Taxpayer Accounts and Collections (Filing and Processing of Returns - inline)	Auditor: Deandra Harvey-Leachman	Audit Criteria: ISO 9001:2015 8.5.1 b	Auditees: Tonya Campbell
<p>Audit Evidence:</p> <p>A total of fifty-seven (57) returns were checked on RAIS from the batches examined and all returns were posted to the respective taxpayer's account.</p>			
<p>Evaluation:</p> <p>During the audit of the Filing and Processing of Returns (Inline) process, RAIS checks were done and confirmed that all fifty-seven (57) returns were posted to the respective taxpayers account, which conforms with both SOP 27-29 which speaks to the posting of returns on RAIS; and ISO 9001: 2015 8.5.1 b) which speaks to the availability and use of suitable monitoring and measuring resources.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (FILING AND PROCESSING OF RETURNS - INLINE)

Audit of: Taxpayer Accounts and Collections (Filing and Processing of Returns - inline)	Auditor: Deandra Harvey-Leachman	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Tonya Campbell
<p>Audit Evidence:</p> <p>During the interview the manager stated that returns are logged before they are sent for filing. The log book was checked for batches examined and all batches were logged by return type and date created.</p>			
<p>Evaluation:</p> <p>During the audit of the Filing and Processing of Returns (Inline) process, examination of the log book revealed that batched were logged which conforms with both SOP 25 which speaks to the batches being logged and ISO 9001: 2015 8.5.2 which states that the organization shall use suitable means to identification of outputs when trace-ability is a requirement.</p>			
<p>Effectiveness:</p>			

**CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND
COLLECTIONS (FILING AND PROCESSING OF RETURNS - INLINE)**

Audit of: Taxpayer Accounts and Collections (Filing and Processing of Returns - inline)	Auditor: Deandra Harvey-Leachman	Audit Criteria: ISO 9001:2015 7.2	Auditees: Tonya Campbell
<p>Audit Evidence:</p> <p>It was ascertained that staff members received on job training and formal training. Officers from the Taxpayer Account and Collections Unit Troy Richards- Tax Accounts Officer and Sharon Walcott Senior Tax Accounts Officer were checked and verified for attendance at ISO 9001: 2015 training.</p>			
<p>Evaluation:</p> <p>During the audit of the Filing and Processing of Returns (Inline) process, the training of staff was verified from Training Unit and showed that officers attended training which conforms with ISO 9001:2015 7.2 which speak to the competence of employees on the basis of appropriate education and training.</p>			
<p>Effectiveness:</p>			

**CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND
COLLECTIONS (FILING AND PROCESSING OF RETURNS - INLINE)**

Audit of: Taxpayer Accounts and Collections (Filing and Processing of Returns - inline)	Auditor: Deandra Harvey-Leachman	Audit Criteria: ISO 9001:2015 7.1.3 b	Auditees: Tonya Campbell
<p>Audit Evidence:</p> <p>The manager indicated that all officers are assigned a computer. The work area was examined and showed officers working on computers.</p>			
<p>Evaluation:</p> <p>During the audit of the Filing and Processing of Returns (Inline) process, examination of work area showed that each officer was working with a computer which comply with ISO 9001: 2015 7.1.3 which states that 7.1.3 The organization shall determine, provide and maintain the infrastructure necessary for the operation of</p>			

its processes and to achieve conformity of products and services. NOTE
Infrastructure can include: b) equipment, including hardware and software;
Effectiveness:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00021

Non-Conformity Report #: 1	Auditor (s): Deandra Harvey- Leachman	Date: October 16, 2019
Audit of : Taxpayer Accounts and Collections (Filing and Processing of Returns - inline)	Audit Criteria: ISO 9001:2015 8.5.1.c	
Statement of Nonconformity:		
<p>During the audit of the Filing and Processing of Returns (Inline) process, examination of batch control sheets revealed that one (1) batch control sheet # 1830507008 from Listing # 37 Box 13 Individual Final (SO 4) was not signed with by a Senior Tax Account Officer (For Tax Account Use Section) which does not conform to the SOP 19, 22, and 33 which speaks to the signing of Batch Control Sheet and ISO 9001:2015 8.5.2.c) which speaks to 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.</p>		
Responsible Party: Pauline Bennett		
Auditor Signature:		Signature:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00022

Non-Conformity Report #: 2	Auditor (s): Deandra Harvey- Leachman	Date: October 16, 2019
Audit of : Taxpayer Accounts and Collections (Filing and Processing of Returns - inline)	Audit Criteria: ISO 9001: 2015 7.3 a & b	
Statement of Nonconformity:		
<p>During the audit of the Filing and Processing of Returns (Inline and Online)</p>		

processes, the Manager stated that she was not aware of the Quality Policy which is contrary to the ISO 9001:2015 7. 3 a & b which states that The organization shall ensure that persons doing work under the organization's control are aware of: a) the quality policy;

Responsible Party: Pauline Bennett

Auditor Signature:

Signature:

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (FILING AND PROCESSING OF RETURNS - ONLINE)

Audit of: Taxpayer Accounts and Collections (Filing and Processing of Returns - online)	Auditor: Deandra Harvey-Leachman	Audit Criteria: ISO 9001:2015 7.5.3.2 a, b, d	Auditees: Tonya Campbell
<p>Audit Evidence:</p> <p>It was ascertained from the interview that GCT, Asset Tax, Income Tax, Monthly Payroll Deductions, etc returns can be filed online, however SO4, SO 4A, IT05 and Gaming Returns are also filed Inline. During the audit only SO 4 and SO 4 A were presented for examination which indicated that only these are filed inline.</p>			
<p>Evaluation:</p> <p>During the audit only SO 4 and SO 4 A were examined, which conform with the SOP 15 which speaks to the type of returns that can be submitted online and ISO 7.5.3.2 which speaks to the storage and preservation...retention and disposition of documented information.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (FILING AND PROCESSING OF RETURNS - ONLINE)

Audit of: Taxpayer Accounts and Collections (Filing and Processing of Returns - online)	Auditor: Deandra Harvey-Leachman	Audit Criteria: ISO 9001:2015 8.5.6	Auditees: Tonya Campbell
<p>Audit Evidence:</p>			

The manager explained that suspended returns that are corrected are “greyed out” in RAIS under the work items history in the Taxpayers’ account. It was also ascertained that when changes are made a version of return and changes are saved to RAIS. A sample of five (5) taxpayers accounts: 1) Trend Development Company (GCT May 2019), 2) Starline Jamaica (GCT May 2019, 3) Kidz Block (GCT April 2019), 4) Jammy's Recording Co. Ltd (PAYE Sept 2018) and 5) Envirotech Properties (GCT May 2019) were examined for such and for corrected returns were "greyed out" , a version of the return with corrections at each stage and Return Correction r was noted in RAIS.

Evaluation:

The examination of the five (5) taxpayers accounts revealed that Corrected Returns are saved as a version (1,2,3,...) at each stage of correction in RAIS which is in compliance with both SOP 20-23 which speaks to the corrections made by the Tax Accounts Officer; and ISO 9001:2015 8.5.6 which speaks to the retention of documented information describing the results of the review of changes the person(s) authorizing the change and any necessary actions arising from the review.

Effectiveness:

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (FILING AND PROCESSING OF RETURNS - ONLINE)

Audit of: Taxpayer Accounts and Collections (Filing and Processing of Returns - online)	Auditor: Deandra Harvey-Leachman	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Tonya Campbell
<p>Audit Evidence:</p> <p>The Auditee printed Tax Account Officer Reports for the C. Edwards and K. Thompson for the period August 1, 2019 to September 30, 2019. A random sample of five (5) taxpayers 1) Trend Development Company (GCT May 2019), 2) Starline Jamaica (GCT May 2019, 3) Kidz Block (GCT April 2019), 4) Jammy's Recording Co. Ltd (PAYE Sept 2018) and 5) Envirotech Properties (GCT May 2019) were selected and there ledgers were examined and returns were seen posted.</p>			
<p>Evaluation:</p> <p>The examination of the five (5) taxpayers accounts on RAIS showed that they were updated with returns filed which conforms with SOP 18-19 which speaks to the updating of the taxpayers account by RAIS and ISO 9001:2015 8.5.2 which states that the organization shall use suitable means to identify outputs when it necessary to ensure the conformity of products and services.</p>			
<p>Effectiveness:</p>			

**CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND
COLLECTIONS (FILING AND PROCESSING OF RETURNS - ONLINE)**

Audit of: Taxpayer Accounts and Collections (Filing and Processing of Returns - online)	Auditor: Deandra Harvey-Leachman	Audit Criteria: ISO 9001:2015 8.2.1 a	Auditees: Tonya Campbell
<p>Audit Evidence:</p> <p>The manager explained that when returns are filed online, a copy of the return with the information input by the Taxpayer is generated and by RAIS with a confirmation number and submission date, printed on that generated copy. A sample of five (5) Taxpayers e service accounts: 1) Trend Development Company (GCT May 2019), 2) Starline Jamaica (GCT May 2019, 3) Kidz Block (GCT April 2019), 4)Jammy's Recording Co. Ltd (PAYE Sept 2018) and 5) Envirotech Properties (GCT May 2019) were checked for copies of returns filed,. Copy of returns were seen in the Taxpayers' account ,which confirms when the return was filed.</p>			
<p>Evaluation:</p> <p>The sample five (5) taxpayers accounts examined and showed copies of return and with confirmation number and date of submission which comply with SOP 19 which states that RAIS post to taxpayer ledger and update will be seen on the taxpayer's account ISO 9001; 2015 8.2.1a which states that Communication with customers shall include: a) providing information relating to products and services;</p>			
<p>Effectiveness:</p>			

**CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND
COLLECTIONS (FILING AND PROCESSING OF RETURNS - ONLINE)**

Audit of: Taxpayer Accounts and Collections (Filing and Processing of Returns - online)	Auditor: Deandra Harvey-Leachman	Audit Criteria: ISO 9001:2015 8.7.1	Auditees: Tonya Campbell
<p>Audit Evidence:</p> <p>The Auditee explained that returns that are suspended are shown as “Return Correction” in the QUEUE accessible by Managers and then assigned to officers for correction. The Manager printed the Tax Account Officer Report for the C. Edwards</p>			

and K. Thompson for the period August 1, 2019 to September 30, 2019. This report showed the note Return Correction which indicate that these are to be corrected. From this report a random sample of five (5) taxpayers 1) Trend Development Company (GCT May 2019), 2) Starline Jamaica (GCT May 2019, 3) Kidz Block (GCT April 2019), 4) Jammy's Recording Co. Ltd (PAYE Sept 2018) and 5) Envirotech Properties (GCT May 2019) was then selected and there ledgers were examined. On the taxpayers accounts in RAIS returns were noted as corrected which indicate that these were suspended and are adjusted.

Evaluation:

The reports and sample of (5) taxpayers accounts examined and showed that returns were corrected and posted which comply with SOP 18, 23 -27 which speaks to the treatment of suspended returns; ISO 9001: 2015 8.7.1 which speaks to the treatment of the non-conforming output.

Effectiveness:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (MOTOR VEHICLE REGISTRATION - RENEWAL)

Audit of: Taxpayer Service and Education (Motor vehicle registration - Renewal)	Auditor: Carolyn Burrell	Audit Criteria: ISO 9001:2015 7.5.3.2 a, b	Auditees: Tashauna Wilson
---	--------------------------	--	---------------------------

Audit Evidence:

The expired MVRCs were examined for October 3 ,2019. They ae kept in a box in collections . A register was maintained of the use by each cashier and the ones that were cancelled . In the batch there was also a paper to show those returned for each cashier. All batches were examined for sequence and 124 were examined for accuracy. One mvrc had plates surrendered and this was verified in the surrender plate book . there were 6 with arrears and these were verified in RAis except one

Evaluation:

During the audit of MVRCs renewed records were retained for October 3,2019 . This conformed with ISO 9001:2015 7.5.3.2 a for the retention of documented information

Effectiveness:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (MOTOR VEHICLE REGISTRATION - RENEWAL)

Audit of: Taxpayer Service and Education (Motor vehicle registration - Renewal)	Auditor: Carolyn Burrell	Audit Criteria: ISO 9001:2015 7.5.3.2 d	Auditees: Tashauna Wilson
<p>Audit Evidence:</p> <p>MVRC s for October 3,2019 were examined for accuracy and sequence and were found to be in order</p>			
<p>Evaluation:</p> <p>During the audit of renewed MVRCs The certificates were in conformity with ISO9001:2015 7.5.3.2d which stated that documents must be retained .</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (MOTOR VEHICLE REGISTRATION - RENEWAL)

Audit of: Taxpayer Service and Education (Motor vehicle registration - Renewal)	Auditor: Carolyn Burrell	Audit Criteria: ISO 9001:2015 8.5.1g	Auditees: Tashauna Wilson
<p>Audit Evidence:</p> <p>All documents were vetted and information uploaded.</p>			
<p>Evaluation:</p> <p>During the audit of the MVRC renewal process there was conformity with ISO 9001:2015 8.5 g .</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (MOTOR VEHICLE REGISTRATION - RENEWAL)

Audit of: Taxpayer Service and Education (Motor vehicle registration - Renewal)	Auditor: Carolyn Burrell	Audit Criteria: ISO 9001:2015 8.1 b,e	Auditees: Tashauna Wilson
<p>Audit Evidence:</p>			

The documents conformed to criteria the sequence was seen, cancelled ones were entered on listing to revenue accounts.
Evaluation:
There was conformity in the processing the MVRCS renewals and this conformed with ISO 9001 2015 8.1b-e which states that service should conform to criteria
Effectiveness:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (MOTOR VEHICLE REGISTRATION - RENEWAL)

Audit of: Taxpayer Service and Education (Motor vehicle registration - Renewal)	Auditor: Carolyn Burrell	Audit Criteria: ISO 9001: 2015 8.5.1 b	Auditees: Tashauna Wilson
Audit Evidence:			
The number remains for 15 minutes then they will have to re register			
Evaluation:			
There is conformity with ISO90012015 8.5.1.band SOP 6.1 step 1 which deals with conforming to criteria for the service provided			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (MOTOR VEHICLE REGISTRATION - RENEWAL)

Audit of: Taxpayer Service and Education (Motor vehicle registration - Renewal)	Auditor: Carolyn Burrell	Audit Criteria: ISO 9001:2015 7.1.3 b	Auditees: Tashauna Wilson
Audit Evidence:			
printing equipment conformed , servicing checks done in another area of audit			
Evaluation:			
There was conformity in this area of resource re renewal MVRC s to ISO 9001 2015 7.1.3b as printers were serviced and are working			

Effectiveness:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (MOTOR VEHICLE REGISTRATION - RENEWAL)

Audit of: Taxpayer Service and Education (Motor vehicle registration - Renewal)	Auditor: Carolyn Burrell	Audit Criteria: ISO 9001:2015 8.5.1g	Auditees: Tashauna Wilson
Audit Evidence: The copy of new registration was seen attached to the old one and were checked for accuracy			
Evaluation: There was conformity to ISO 9001-2015 8.5.1 a that documented information conformed to requirements in all checked for October 3,2019			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (MOTOR VEHICLE REGISTRATION - RENEWAL)

Audit of: Taxpayer Service and Education (Motor vehicle registration - Renewal)	Auditor: Carolyn Burrell	Audit Criteria: ISO 9001:2015 8.7.1	Auditees: Tashauna Wilson
Audit Evidence: Non conforming MVRCS are cancelled and three copies sent to Revenue Accounts . they were listed on alist and a slip of paper placed in the batches retained			
Evaluation: Conformation of the ISO 9001-2015 8.7.1 as the nonconforming ones were listed and sent for storage.			
Effectiveness:			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00023		
Non-Conformity Report #: 1	Auditor (s): Carolyn Burrell	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Motor vehicle registration - Renewal)	Audit Criteria: ISO 9001;2015 8.6a	
<p>Statement of Nonconformity:</p> <p>There was non conformity with ISO 9001-2015 8.6a conformity with acceptance criteria as of 6 mvrcs with arrears one did agreed with amount paid for mvrcs paid on October 3,2019 The evidence is as follows mvrc 4908203 old expiry Jan 2011 new Mar 2020 no arrears was seen paid Arrears due for 8years and 9 months</p> <p>Responsible Party: Pauline Bennett</p>		
Auditor Signature:		Signature:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (APPLICATION FOR M/V TITLES - TRANSFER)

Audit of: Taxpayer Service and Education (Application for M/V Titles - Transfer)	Auditor: Lenworth Forrest	Audit Criteria: ISO 9001:2015 7.5.3.2 a, b, d	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>A sample of five (5) MVO1 application form to be sent to NMVR was reviewed on October 16,2019, it was noted the supportive documents were seen for; 1. Colin Plamer Dated 07/06/19 Plate#0699JE 2. Rashawn Christie Dated 19/08/19 Plate#1589JG 3. General Electrical Contractors dated 19/08/19 Plate#1605JG 4. Rodaric Chambers 19/08/19 Plate#1623JG 5. Bonito Reid 05/09/19 Plate#8340HX.</p>			
<p>Evaluation:</p> <p>A sample of five (5) MVO1 application form to be sent to NMVR was reviewed on October 16,2019, it was noted the supportive documents were seen for; 1. Colin Plamer 2. Rashawn Christie 3. General Electrical Contractors 4. Rodaric Chambers 5. Bonito Reid This conformed to SOP 1.1.3 which stated that taxpayer submits the required document and ISO: 9001:2015 7.5.3.2d for the control of documented information, the organization shall address the following activities, as applicable retention and disposition</p>			

Effectiveness:

**CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION
(APPLICATION FOR M/V TITLES - TRANSFER)**

Audit of: Taxpayer Service and Education (Application for M/V Titles - Transfer)	Auditor: Lenworth Forrest	Audit Criteria: N/A	Auditees: Sherene Newby
Audit Evidence:			
Evaluation:			
Effectiveness:			

**CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION
(APPLICATION FOR M/V TITLES - TRANSFER)**

Audit of: Taxpayer Service and Education (Application for M/V Titles - Transfer)	Auditor: Lenworth Forrest	Audit Criteria: ISO 9001:2015 8.5.1.c	Auditees: Sherene Newby
Audit Evidence: A sample of five (5) MVO1 application forms were reviewed, it was noted that the reviewing officer names and signatures was seen for all five (5) MVO1 Form, these were: 1. Patricia Pottinger MVID #09093899 2. Michael Simpson MVID# 06326138 3. Wilroy Edwards MVID#06605127 4. Trevor James MVID # 0431140 5. Jovan Ledgister MVID#08460082			
Evaluation: During the audit of the MVO1 application a sample of five (5) applications were randomly selected and reviewed, all five MVO1 applications reviewed had the name and signature of the TSO/ TSA that reviewed the application. This conformed to ISO 9001; 2015 8.5.1c which states that the organization shall implement production and service provision under controlled conditions. The implementation of monitoring and measurement activities at appropriate stages to verify that criteria for control of			

process or outputs and acceptance criteria for products and services, have been met.

Effectiveness:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (APPLICATION FOR M/V TITLES - TRANSFER)

Audit of: Taxpayer Service and Education (Application for M/V Titles - Transfer)	Auditor: Lenworth Forrest	Audit Criteria: ISO 9001:2015 8.7.1	Auditees: Sherene Newby
Audit Evidence: An interview was conducted October 16,2019 with the Senior Taxpayer Officer Acting manager Mrs. Juliette Burgher and Christina Davis a Taxpayer Service Officer (TSO). The Acting manager Mrs. Burgher stated that whenever there is an error the TSO verifies the discrepancies and makes the adjustment on the system. The TSO would also attach a white paper strip to the Taxpayer title noting correction to the error that was identified on the title and endorsed it then return to the taxpayer. A new title would not be reprint.			
Evaluation: The Senior Taxpayer Officer Acting manager Mrs. Juliette Burgher stated on October 16,2019 whenever there is an error the TSO verifies the discrepancies and makes the adjustment on the system. The TSO would also attach a white paper strip to the Taxpayer title noting correction to the error that was identified on the title and endorsed it then return to the taxpayer. A new title would not be reprint. This conforms to ISO 9001;2015 8.7.1 which states that the organization shall ensure that outputs that do not conform to their requirements are identified and controlled to prevent their unintended use or delivery.			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (APPLICATION FOR M/V TITLES - TRANSFER)

Audit of: Taxpayer Service and Education (Application for M/V Titles - Transfer)	Auditor: Lenworth Forrest	Audit Criteria: ISO 9001:2015 7.5.1 b	Auditees: Sherene Newby
Audit Evidence:			

The dispatched register from A-Z was reviewed on October 16,2019, a sample of five (5) taxpayer details entered in the dispatch register were reviewed to ascertain whether the taxpayer signs the dispatch register. All five signatures seen for those examined were: 1. Gyzzell byfield dated 07/10/19 2. Harvey davis dated 27/08/19 3. Clive Lacay dated 14/10/19 4. Michael jones dated 07/10/19 5. Cary obsourne dated 10/10/2019

Evaluation:

The dispatched register from A-Z was reviewed on October 16,2019, a sample of five (5) taxpayer details entered in the dispatch register were reviewed. The appropriate taxpayers signature was seen in all five (5) instances reviewed. These conformed to ISO 9001:2015 7.5.1 b which states that the organization's quality management system shall include; documented information determined by the organization as being necessary for the effectiveness of the quality management system

Effectiveness:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (APPLICATION FOR M/V TITLES - TRANSFER)

Audit of: Taxpayer Service and Education (Application for M/V Titles - Transfer)	Auditor: Lenworth Forrest	Audit Criteria: ISO 9001: 2015 7.2 b	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>An interview was conducted on October 16,2019 with the Senior Taxpayer Officer Acting manager Mrs. Juliette Burgher and Christina Davis a Taxpayer Service Officer (TSO). Both officers displayed competence by thoroughly explaining difference stages of the motor vehicle title process. The Acting manager Juliette Burgher also stated that officers are trained on the job and sent on unscheduled training.</p>			
<p>Evaluation:</p> <p>Base on the discuss with the auditee both officers showed a high level of competence and job knowledge. This conformed to ISO 9001:2015 7.2.b which states that ' the organization shall ensure that the person(s) are competent on the basis of appropriate education, training, or experience.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (APPLICATION FOR M/V TITLES - SUBSTITUTE)

Audit of: Taxpayer Service and Education (Application for M/V Titles - Substitute)	Auditor: Lenworth Forrest	Audit Criteria: ISO 9001:2015 7.5.3.2 a, b, d	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>A sample of five (5) MVO1 application form to be sent to NMVR was reviewed on October 16,2019 , it was noted the supportive documents were seen for; 1. Colin Plamer Dated 07/06/19 Plate#0699JE 2. Rashawn Christie Dated 19/08/19 Plate#1589JG 3. General Electrical Contractors dated 19/08/19 Plate#1605JG 4. Rodaric Chambers 19/08/19 Plate#1623JG 5. Bonito Reid 05/09/19 Plate#8340HX</p>			
<p>Evaluation:</p> <p>This conformed to SOP 1.1.3 which stated that taxpayer submits the required document and ISO: 9001:2015 7.5.3.2d for the control of documented information, the organization shall address the following activities, as applicable retention and disposition</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (APPLICATION FOR M/V TITLES - SUBSTITUTE)

Audit of: Taxpayer Service and Education (Application for M/V Titles - Substitute)	Auditor: Lenworth Forrest	Audit Criteria: ISO 9001:2015 8.7.1	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>An interview was conducted October 16,2019 with the Senior Taxpayer Officer Acting manager Mrs. Juliette Burgher and Christina Davis a Taxpayer Service Officer (TSO). The Acting manager Mrs. Burgher stated that whenever there is an error the TSO verifies the discrepancies and makes the adjustment on the system. The TSO would also attach a white paper strip to the Taxpayer title noting correction to the error that was identified on the title and endorsed it then return to the taxpayer. A new title would not be reprint.</p>			
<p>Evaluation:</p> <p>The Senior Taxpayer Officer Acting manager Mrs. Juliette Burgher stated on October 16,2019 whenever there is an error the TSO verifies the discrepancies and</p>			

makes the adjustment on the system. The TSO would also attach a white paper strip to the Taxpayer title noting correction to the error that was identified on the title and endorsed it then return to the taxpayer. A new title would not be reprint. This conforms to ISO 9001;2015 8.7.1 which states that the organization shall ensure that outputs that do not conform to their requirements are identified and controlled to prevent their unintended use or delivery.

Effectiveness:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (APPLICATION FOR M/V TITLES - SUBSTITUTE)

Audit of: Taxpayer Service and Education (Application for M/V Titles - Substitute)	Auditor: Lenworth Forrest	Audit Criteria: ISO 9001:2015 7.5.1 a & b	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>The dispatched register from J-Z was reviewed on October 16,2019, a sample of five (5) taxpayer details entered in the dispatch register were reviewed to ascertain whether the information entered was for the owner. The sample examined were: 1. Renardo Smith Title # 2274818 2. Donald Hernettt Title #2263539 3. The Fourth Quarter Group title #2301648 4. Derrick Lyman title #2157488 5. Natesha Clayton title #2251973 The signatures were seen for the taxpayer who collected the title and the identification submitted at the time information was recorded</p>			
<p>Evaluation:</p> <p>All signatures were seen when the dispatched register were reviewed for the sample of five (5) taxpayer selected. These conformed to ISO 9001;2015 7.5.1 b which states that the organization's quality management system shall include; documented information determined by the organization as being necessary for the effectiveness of the quality management system.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (APPLICATION FOR M/V TITLES - SUBSTITUTE)

Audit of: Taxpayer Service and Education (Application for M/V	Auditor: Lenworth Forrest	Audit Criteria: N/A	Auditees: Sherene Newby
---	---------------------------	---------------------	-------------------------

Titles - Substitute)			
Audit Evidence:			
Evaluation:			
Effectiveness:			

**CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION
(APPLICATION FOR M/V TITLES - SUBSTITUTE)**

Audit of: Taxpayer Service and Education (Application for M/V Titles - Substitute)	Auditor: Lenworth Forrest	Audit Criteria: N/A	Auditees: Sherene Newby
Audit Evidence:			
Evaluation:			
Effectiveness:			

**CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION
(APPLICATION FOR M/V TITLES - SUBSTITUTE)**

Audit of: Taxpayer Service and Education (Application for M/V Titles - Substitute)	Auditor: Lenworth Forrest	Audit Criteria: N/A	Auditees: Sherene Newby
Audit Evidence:			
Evaluation:			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (APPLICATION FOR M/V TITLES - SUBSTITUTE)

Audit of: Taxpayer Service and Education (Application for M/V Titles - Substitute)	Auditor: Lenworth Forrest	Audit Criteria: N/A	Auditees: Sherene Newby
Audit Evidence:			
Evaluation:			
Effectiveness:			

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00024		
Non-Conformity Report #: 1	Auditor (s): Lenworth Forrest	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Application for M/V Titles - Substitute)	Audit Criteria: ISO 9001:2015 7.4	
<p>Statement of Nonconformity:</p> <p>During the interview with the auditee it was confirm that they weren't fully aware of the Quality policy and could not say on what it was communicated. This did not conform to ISO 9001:2015 7.4. which stated that the organization shall determine the internal and external communications relevant to the quality management system, including on what it will communicate.</p> <p>Responsible Party: Denise McLean-Powell</p>		
Auditor Signature:		Signature:

OPPORTUNITY REPORT
Incident Identification Number: 000000.00001

Opportunity Report #: 1	Auditor (s): Lenworth Forrest	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Application for M/V Titles - Substitute)	Audit Criteria: ISO 9001:2015 7.5.3.2	
<p>Statement of Opportunity:</p> <p>The process step #3 for Application for M/V Titles - Substitute :indicated that 'TSO enters data on AMVS, scans ID, police letter, certificate of insurance confirms certificate of Fitness information from ITA and insurance company platform, saves information to AMVS and endorses MVO1' This was identified in the process step for substitute title, it was however established that the process step is not performed when processing substitute title, it is now an opportunity to remove this step from the process.</p> <p>Responsible Party: Denise McLean-Powell</p>		
Auditor Signature:		Signature:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - TRANSFER)

Audit of: Taxpayer Service and Education (Production of M/V Titles - Transfer)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 7.5.3.2a&b&d	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>Supporting documents were seen affixed to application forms. These were batched in fifty or more/less and placed in file folders according to category (NEW, TRANSFERRED & SUBSTITUTE), location in date order, filed and stored in filing room for reference. The audit selected sample of seven (7) file folders for Constant Spring received on 5/8/2019, 26/8/2019, 30/8/2019, 26/9/2019 and 11/10/2019. The examination saw Invoices, Customs Documentation, Motor Vehicle Fitness, Insurance, et cetera affixed to new title application forms. There was no discrepancy identified.</p>			
<p>Evaluation:</p> <p>During the audit of the application and supporting documents process, it was established that there was conformity according to NMVR SOP&P - Processing of New and Transferred - # 1 & 16. In excess of 250 application forms with supporting</p>			

documents were selected and the audit saw evidence of them being filed and stored in filing room.

Effectiveness:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - TRANSFER)

Audit of: Taxpayer Service and Education (Production of M/V Titles - Transfer)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 7.5.3.2a&b&d	Auditees: Keresha King Williams
Audit Evidence: The Senior Records Officer (SRO) and Records Officer are designated authorized access to filing room. The SRO has access to the key to the filing room and in her absence, the Records Officer.			
Evaluation: During the audit of the storage process, it was established that there was no breach of non-conformity according to NMVR SOP&P - Filing of Applications (New & Transferred) #5. The records personnel were seen at filing area.			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - TRANSFER)

Audit of: Taxpayer Service and Education (Production of M/V Titles - Transfer)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Keresha King Williams
Audit Evidence: Titles were seen checked prior to being dispatch to the Constant Spring office. Motor Vehicle Listing Report was examined against Title Dispatch Book for sample selection of 568 titles 2301591-1796 - 206 2300164-404 - 241 2291120-1240 - 121 Total 568 The examination revealed that all were accounted for in both records and there was evidence in the Dispatch Book to show verification. The Manager/Senior Officer's signature and date were seen for sample checked in Dispatch Book. Title Bag Dispatch Book is also used to record the titles for dispatch, bagged, sealed and			

dispatched. SEE APPENDICES 6 & 8

Evaluation:

During the audit it was established that the Titles Dispatch Book was signed and dated by Senior MVTO/Manager for 568 titles 2301591-1796 - 206 2300164-404 - 241 2291120-1240 - 121 dispatched to Constant Spring Tax Office, which is conforming to NMVR SOP&P - Bagging and Dispatching of Titles #5-6.

Effectiveness:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - TRANSFER)

Audit of: Taxpayer Service and Education (Production of M/V Titles - Transfer)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Keresha King Williams
Audit Evidence: Titles were seen checked prior to being dispatch to the Constant Spring office. Motor Vehicle Listing Report was examined against Title Dispatch Book for sample selection of 568 titles 2301591-1796 - 206 2300164-404 - 241 2291120-1240 - 121 Total 568 The examination revealed that all were accounted for in both records and there was evidence in the Dispatch Book to show verification. The Manager/Senior Officer's signature and date were seen for sample checked in Dispatch Book. Title Bag Dispatch Book is also used to record the titles for dispatch, bagged, sealed and dispatched. SEE APPENDICES 6 & 8			
Evaluation: During the audit it was established that the Titles Dispatch Book was signed and dated by Senior MVTO/Manager for 568 titles 2301591-1796 - 206 2300164-404 - 241 2291120-1240 - 121 dispatched to Constant Spring Tax Office, which is conforming to NMVR SOP&P - Bagging and Dispatching of Titles #5-6.			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - TRANSFER)

Audit of: Taxpayer Service and Education	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 8.1d	Auditees: Keresha King Williams
--	--------------------------	------------------------------------	---------------------------------

(Production of M/V Titles - Transfer)			
<p>Audit Evidence:</p> <p>The Automated Motor Vehicle System (AMVS) is used to print Substitute titles for Constant Spring. The Titles Listing Report is generated for titles printed via AMVS SEE APPENDIX 4</p>			
<p>Evaluation:</p> <p>During the audit it was established that the control process for the software used to print Substitute titles conformed to NMVR SOP&P - Printing of Titles #10.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - TRANSFER)

Audit of: Taxpayer Service and Education (Production of M/V Titles - Transfer)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 7.1.3b	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>Toner, imaging units (black and colour), waste cartridges, transfer bias rollers, tray rollers and BTR units, 2 printers, 2 computers in printer room were identified as resources used to print titles.</p>			
<p>Evaluation:</p> <p>During the audit it was established that resources used for the printing of titles were in conformity to ISO 9001:2015 standards. Printers, computers, toners, imaging units (black and colour), waste cartridges, transfer bias rollers, try rollers, BTR units and blank titles were seen for the printing of titles</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - TRANSFER)

Audit of: Taxpayer Service and Education (Production of M/V	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 8.1d	Auditees: Keresha King Williams
---	--------------------------	------------------------------------	---------------------------------

Titles - Transfer)			
<p>Audit Evidence:</p> <p>Two officers, namely: Alvina Hyatt and Shosanne Clemetson are the officers authorize to print titles using AMVS login. SEE APPENDIX 7</p>			
<p>Evaluation:</p> <p>During the audit it was established that the control process for the access to system used to print titles conformed to NMVR SOP&P - Printing of Titles #8.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - TRANSFER)

Audit of: Taxpayer Service and Education (Production of M/V Titles - Transfer)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 8.7	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>No damaged titles were seen for Transferred titles during the audit.</p>			
<p>Evaluation:</p> <p>During the audit, it was revealed that no damaged /spoiled titles were seen for Substitute for Constant Spring which was conforming to ISO 9001:2015 section 8.7.</p>			
<p>Effectiveness:</p>			

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Babette Higgins	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Production of M/V Titles - Transfer)	Audit Criteria: ISO 9001:2015 8.5.2	
<p>Statement of Opportunity:</p> <p>During the audit, it was observed that the NMVR Log System does not have the functionality to capture title sequence dispatch to Constant Spring which provides an opportunity for improvement based on ISO 9001:2015 8.5.2</p>		

Responsible Party: Venice Ricketts	
Auditor Signature:	Signature:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - SUBSTITUTE)

Audit of: Taxpayer Service and Education (Production of M/V Titles - Substitute)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 7.5.3.2a&b&d	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>The Substitute Title Book, Motor Vehicle Advice Listing and Title Stock Book are used to cross check Substitute titles for Constant Spring. Titles # 1298028-8038 and 1286149-6155 were verified printed on 27/8/2019 and 16/7/2019 respectively. Manager/SMVTO's signature and date were seen for in Substitue and Title Stock Book.</p>			
<p>Evaluation:</p> <p>During the audit, it was established that the process for the checking of Substitute Titles was in conformity to ISO 9001:2015 7.5.3.2a.b.&d</p>			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - SUBSTITUTE)

Audit of: Taxpayer Service and Education (Production of M/V Titles - Substitute)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 7.5.3.2a&b&d	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>Substitute titles are filed in date order and stored in the filing room. The Senior Records Officer (SRO) and Records Officer are designated authorized access to filing room. The SRO has access to the key to the filing room and in her absence, the Records Officer.</p>			
Evaluation:			

During the audit of the storage process, it was established that there was no breach of non-conformity according to NMVR SOP&P - Filing of Applications (Substitute) #1-6. The records personnel were seen at filing area.

Effectiveness:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - SUBSTITUTE)

Audit of: Taxpayer Service and Education (Production of M/V Titles - Substitute)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>Blank titles are received by Advice from Main Stores in batches of 5000 or less. Prior to printing, the Manager checks title control number for correct sequence, logs control number for printing in the Title Stock Book and issue titles to the Motor Vehicle Production Officer. Both officers sign and date book as evidence for issue and receipt of same. Manager also logs title control number for printing on Automated Motor Vehicle System. Control Report is generated to show quantity of titles to be printed. Two hundred and fifty (250) titles with Motor Vehicle Control Numbers 1301751-2000 were examined and the audit saw evidence of Manager and receiver's signature, and date in Title Stock Book for the cross checking of titles printed. SEE APPENDICES 2 &3</p>			
<p>Evaluation:</p> <p>During the audit, it was established that blank titles were cross checked against Title Stock Book, Control Report, Substitue Book and Titles Listings. The audit saw evidence of Manager and receiver's signature, and date in Title Stock Book for the cross checking of titles printed. This was conforming to NMVR SOP&P - Printing of Titles # 3-7.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - SUBSTITUTE)

Audit of: Taxpayer Service and Education	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Keresha King Williams
--	--------------------------	-------------------------------------	---------------------------------

(Production of M/V Titles - Substitute)			
<p>Audit Evidence:</p> <p>The Emergency Book and Substitute Title Book show records of substitute titles printed for dispatch to Constant Spring. Substitute Titles 1298028-1298038 printed on 27/8/2019 and 1286149-6155 printed on 16/7/2019 were selected and cross reference against Substitute, Title Stock and Emergency Books. There was no discrepancy identified.</p>			
<p>Evaluation:</p> <p>During the audit, it was established that conformity exists for the documentation to show Substitute titles printed for dispatch to Constant Spring based on NMVR SOP&P - Substitute Titles # 31-32. Substitute Titles 1298028-1298038 printed on 27/8/2019 and 1286149-6155 printed on 16/7/2019 were verified printed and logged in the Substitute Title Book, Emergency Book.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - SUBSTITUTE)

Audit of: Taxpayer Service and Education (Production of M/V Titles - Substitute)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 5.1.1a	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>Titles are produced around two to three weeks. Titles MV 07561178 and 9032800 received on 5/8/2019, checked and verified on 7/8/2019 and dispatched following week.</p>			
<p>Evaluation:</p> <p>During the audit, it was established that the turn around time to produce titles was conforming to NMVR SOP&P - Standards, "15 working days upon request/receipt".</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - SUBSTITUTE)

Audit of: Taxpayer	Auditor: Babette	Audit Criteria: ISO	Auditees: Keresha
--------------------	------------------	---------------------	-------------------

Service and Education (Production of M/V Titles - Substitute)	Higgins	9001:2015 8.5.2	King Williams
<p>Audit Evidence:</p> <p>The Title Stock Book and Substitute Title Book are used for recording Substitute titles</p>			
<p>Evaluation:</p> <p>During the audit, it was established that substitute titles are recorded in the Substitute Title Book and the Title Stock Book which is conforming to ISO 9001:2015 8.5.2</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - SUBSTITUTE)

Audit of: Taxpayer Service and Education (Production of M/V Titles - Substitute)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>No damaged/spoiled substitute titles were identified for Constant Spring during the audit.</p>			
<p>Evaluation:</p> <p>It was established during the audit that conformity exists for the output process regarding damaged/spoiled substitute titles as none was found.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - SUBSTITUTE)

Audit of: Taxpayer Service and Education (Production of M/V Titles - Substitute)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 8.5.4	Auditees: Keresha King Williams
---	--------------------------	-------------------------------------	---------------------------------

<p>Audit Evidence:</p> <p>Subtitute Titles along with Transferred and New for dispatch are placed in a bag, sealed and bag number recorded in Dispatch and Title Bag Book and details logged onto NMVR Log System to log out bags. The bag of titles is kept in secured cabinet in Manager's office.</p>
<p>Evaluation:</p> <p>During the audit it was established that the output process for the packaging, storage and dispatch of titles conformed to NMVR SOP&P - Bagging & Dispatching of Titles #1-9.</p>
<p>Effectiveness:</p>

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - SUBSTITUTE)

Audit of: Taxpayer Service and Education (Production of M/V Titles - Substitute)	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 7.1.3b	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>The Unit is equipped with two printers, 2 computers in printing room, toners, imaging units (3 colours and 1 black), waste cartridges, transfer bias rollers, try rollers, BTR units and blank titles which are used for the printing of titles.</p>			
<p>Evaluation:</p> <p>During the audit it was established that resources used for the printing of titles were in conformity to ISO 9001:2015 standards. Two printers, 2 computers in printing room, toners, imaging units (3 colours and 1 black), waste cartridges, transfer bias rollers, try rollers, BTR units and blank titles were seen for the printing of titles</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (PRODUCTION OF M/V TITLES - SUBSTITUTE)

Audit of: Taxpayer Service and Education (Production of M/V	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 7.3 a-d	Auditees: Keresha King Williams
---	--------------------------	---------------------------------------	---------------------------------

Titles - Substitute)			
Audit Evidence:			
A copy of the QMS documentation was produced during the audit.			
Evaluation:			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (DRIVERS LICENCE - RENEWAL)

Audit of: Taxpayer Service and Education (Drivers Licence - Renewal)	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Sherene Newby
Audit Evidence:			
A total of 10 F7 forms were selected and examined and all 10 were signed by the taxpayer as proof the license was collected and a report was printed.			
Evaluation:			
During the audit of the driver's license renewal process it was established that driver's licenses were signed for by the applicant upon receipt, this is in accordance with SOP Pro #1 Steps 22-24.			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (DRIVERS LICENCE - RENEWAL)

Audit of: Taxpayer Service and Education (Drivers Licence - Renewal)	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Sherene Newby
Audit Evidence:			
All officers in the section has access to printed reports. Printed reports are filed and placed in a cabinet.			
Evaluation:			
During the audit of the driver's license renewal application process it was			

established that the filing of driver's license supporting documents are filed according to SOP Pro #1 25-27.

Effectiveness:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (DRIVERS LICENCE - RENEWAL)

Audit of: Taxpayer Service and Education (Drivers Licence - Renewal)	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 7.5.3.2	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>TSO/TSA are trained to deal with taxpayers' needs and are knowledgeable of the different forms that are to be used in the renewal process. There are no documented evidence of training done, but TSO/TSA are trained to use the camera to take driver's license picture. The training is usually conducted by a supervisor or senior officer. An observation was carried out on the officer operating the camera to take driver's license pictures and it was seen where the officer portrayed knowledge of process/activity.</p>			
<p>Evaluation:</p> <p>During the audit of the driver's license renewal application process it was established that this activity was in accordance with SOP Tsk #3 Steps 12-13</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (DRIVERS LICENCE - RENEWAL)

Audit of: Taxpayer Service and Education (Drivers Licence - Renewal)	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 7.5.3.2	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>An expired driver's license and payment receipt is required when doing a renewal. In the absence of an expired driver's license, the taxpayer has to pay a fee of \$3,000.00 to ITA before the process for a renewal begins/continues. A sample of 10 renewal F7 forms were selected and examined and no such cases were seen where the old license was not presented.</p>			
<p>Evaluation:</p>			

During the audit of the driver's license application for renewal process it was established that this activity was in accordance with SOP Tsk #1 steps 1-4.

Effectiveness:

CONFORMITY REPORTS – TAXPAYER SERVICE AND EDUCATION (DRIVERS LICENCE - RENEWAL)

Audit of: Taxpayer Service and Education (Drivers Licence - Renewal)	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 7.5.3.2 a, b, d	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>Old driver's license are required to be presented to the Collection Officer for renewal of a driver's license, however, the old licenses are given back to the taxpayers upon completion of the process. In the case of the absence of a driver's license a fee of \$3,000.00 is required to be paid before the process begins A sample of 10 renewal (F7) forms were selected and examined and no such cases were seen where the old license was not presented for verification. All signatures were present on the applications.</p>			
<p>Evaluation:</p> <p>During the audit of the driver's license renewal application process it was established that all applications had the required signatures and supporting documents in accordance with SOP Tsk #1 steps 1-10.</p>			
<p>Effectiveness:</p>			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00025

Non-Conformity Report #: 1	Auditor (s): Necoya Thomas	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Drivers Licence - Renewal)	Audit Criteria: ISO 9001:2015 7.3	
<p>Statement of Nonconformity:</p> <p>During the audit of the driver's license renewal process it was established that staff were aware but did not have access to the quality policy document which in contrary</p>		

to ISO 9001:2015 7.3	
Responsible Party: Denise McLean-Powell	
Auditor Signature:	Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00026		
Non-Conformity Report #: 2	Auditor (s): Necoya Thomas	Date: October 16, 2019
Audit of : Taxpayer Service and Education (Drivers Licence - Renewal)	Audit Criteria: ISO 9001:2015 7.5.3.2 a, b, d	
<p>Statement of Nonconformity:</p> <p>During the audit of the driver's license renewal process it was established that staff were aware but did not have access to the quality policy document which in contrary to ISO 9001:2015 7.5.3.2 a,b,d</p> <p>Responsible Party: Denise McLean-Powell</p>		
Auditor Signature:		Signature:

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (RECEIPTS AND PROCESSING OF PAYMENTS - INLINE)

Audit of: Taxpayer Accounts and Collections (Receipts and Processing of Payments - inline)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001 :2015 7.5.3.2 b	Auditees: Tashauna Wilson
<p>Audit Evidence:</p> <p>The audit of the Payment Processing Inline was conducted by random selection and examination of the supporting documents for transactions covering the period October 11, 2019 – October 15, 2019. The supporting documents verified as retained for transactions are as follows; • Insurance certificate CA 379522 & MV Title number 2164326 • Insurance cert. JX23, MVRC 1176488, invoice No. 10587, C87e form • IR</p>			

65 forms with taxpayers' picture for Provisional Drivers Licenses. • Correspondence from Constant Spring Police Station and damage sticker. • Motor vehicle title number 1780568, and Notice of Lien form. • Expired MVRC A4675239 & copy of new MVRC A4909366 • Expired MVRC A4453552 & copy of new MVRC A4909364 • Expired MVRC A4519729 & copy of new MVRC A4909148 • Expired MVRC A4150221 & copy of new MVRC A4909551

Evaluation:

The audit of the input documents for the Payment and Processing Inline revealed that, supporting documents for transactions were retained and stored in the vault. This is in keeping with ISO 9001:2015 7.5.3.2 which states that; "For the control of documented information, the organization shall address the following activities as applicable to (b) storage and preservation... (d) retention and disposition".

Effectiveness:

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (RECEIPTS AND PROCESSING OF PAYMENTS - INLINE)

Audit of: Taxpayer Accounts and Collections (Receipts and Processing of Payments - inline)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 7.5.3.2 a, b	Auditees: Tashauna Wilson
Audit Evidence:			
Evidence left blank intentionally.			
Evaluation:			
Comments left blank intentionally.			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (RECEIPTS AND PROCESSING OF PAYMENTS - INLINE)

Audit of: Taxpayer Accounts and Collections (Receipts and Processing of	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 7.5.3.2 a, b	Auditees: Tashauna Wilson
---	------------------------	--	---------------------------

Payments - inline)			
<p>Audit Evidence:</p> <p>The audit of the Payment Processing Inline was conducted by reviewing the list of transaction report by tax type for October 11, 2019 – October 16, 2019. The audit revealed that transactions were processed on INCRS. The report included the TRN, amount paid, date & method of payment, receipt number, the type service, etc. The receipt number and date of transactions for the audit sample are as follows; Transaction date Receipt Number 11.10.2019 13421217 - 13421219 14.10.2019 13421338-13421340 15.10.2019 13421491-13421493 16.10.2019 13184734, 13423608,13173006</p>			
<p>Evaluation:</p> <p>During the review of the Payment Processing Inline, the transaction report by tax type for October 11 – 16, 2019 confirmed that transactions were processed on INCRS by the Collection Officers and the documented information for the transactions were stored on INCRS. This is in compliance with ISO 9001:2015 7.5.3.2 which states that, “For the control of documented information, the organization shall address the following activities as applicable to (a) distribution, access, retrieval and use (b) storage and preservation...”</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (RECEIPTS AND PROCESSING OF PAYMENTS - INLINE)

Audit of: Taxpayer Accounts and Collections (Receipts and Processing of Payments - inline)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Tashauna Wilson
<p>Audit Evidence:</p> <p>The audit of the Payment and Processing Inline revealed that the transaction report for October 11 -14, 2019 and copies of payment receipts confirmed that receipts were actually drawn for the transactions and the copies were retained. The particulars for the ten randomly selected receipts are as follows; RECEIPT NO. DATE AMOUNT 13181560 11.10.2019 \$20,520. 13181597 11.10.2019 \$500.00 13181644 11.10.2019 \$1,800.00 13419263 11.10.2019 \$9,450.00 13419240 11.10.2019 \$12,600.0 13423334 14.10.2019 \$14,479.00 13423279 14.10.2019 \$5,000.00 13181692 14.10.2019 \$43,020. 13423324 14.10.2019 \$5,580.00 13181703 14.10.2019 \$7,200.0</p>			
<p>Evaluation:</p>			

The audit of the Payment and Processing Inline revealed that two copies of payment receipts were drawn for each transactions and the duplicates (pink copy) were retained. This was in keeping Payment and Processing Inline –SOP step 12 which stipulates that, two copies of receipt are generated....

Effectiveness:

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (RECEIPTS AND PROCESSING OF PAYMENTS - INLINE)

Audit of: Taxpayer Accounts and Collections (Receipts and Processing of Payments - inline)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 8.6	Auditees: Tashauna Wilson
--	------------------------	-----------------------------------	---------------------------

Audit Evidence:

During the audit of the Payment Processing Inline, it was observed that Collection Officers signed both the original (white) and duplicate (pink copy) receipts and stamped only the original receipts. Hence only the original receipt bears the stamp and signature of the Collection Officers. The original and duplicate receipts examined were as follows; 13423600 – 601 13421716 13184771 13423602 13181859 13175352 13173064 13421717 13184774

Evaluation:

The observation of the processing of payments on October 16, 2019 confirmed that the receipts (white copy) issued to taxpayers were stamped and signed by the Collection Officers which were in keeping with the Payment & Processing Inline - SOP step 13-15 which stipulates that the white receipts are stamped, signed and issued to taxpayers.

Effectiveness:

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (RECEIPTS AND PROCESSING OF PAYMENTS - INLINE)

Audit of: Taxpayer Accounts and Collections (Receipts	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 7.2 a	Auditees: Tashauna Wilson
---	------------------------	-------------------------------------	---------------------------

and Processing of Payments - inline)			
Audit Evidence:			
Evidence left blank intentionally			
Evaluation:			
Comments left blank intentionally			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (RECEIPTS AND PROCESSING OF PAYMENTS - INLINE)

Audit of: Taxpayer Accounts and Collections (Receipts and Processing of Payments - inline)	Auditor: Natasha Whyte	Audit Criteria: N/A	Auditees: Tashauna Wilson
Audit Evidence:			
Evidence left blank intentionally			
Evaluation:			
Comments left blank intentionally			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (RECEIPTS AND PROCESSING OF PAYMENTS - INLINE)

Audit of: Taxpayer Accounts and Collections (Receipts and Processing of Payments - inline)	Auditor: Natasha Whyte	Audit Criteria: N/A	Auditees: Tashauna Wilson
Audit Evidence:			
Evidence left blank intentionally			
Evaluation:			

Comments left blank intentionally
Effectiveness:

**CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND
COLLECTIONS (RECEIPTS AND PROCESSING OF PAYMENTS -
INLINE)**

Audit of: Taxpayer Accounts and Collections (Receipts and Processing of Payments - inline)	Auditor: Natasha Whyte	Audit Criteria: N/A	Auditees: Tashauna Wilson
Audit Evidence:			
Evidence left blank intentionally			
Evaluation:			
Comments left blank intentionally.			
Effectiveness:			

**CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND
COLLECTIONS (RECEIPTS AND PROCESSING OF PAYMENTS -
INLINE)**

Audit of: Taxpayer Accounts and Collections (Receipts and Processing of Payments - inline)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 7.3 c	Auditees: Tashauna Wilson
Audit Evidence:			
Evidence left blank intentionally.			
Evaluation:			
Comments left blank intentionally			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (RECEIPTS AND PROCESSING OF PAYMENTS - INLINE)

Audit of: Taxpayer Accounts and Collections (Receipts and Processing of Payments - inline)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 7.3 d	Auditees: Tashauna Wilson
Audit Evidence:			
Evidence left blank intentionally			
Evaluation:			
Comments left blank intentionally			
Effectiveness:			

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00027		
Non-Conformity Report #: 1	Auditor (s): Natasha Whyte	Date: October 16, 2019
Audit of : Taxpayer Accounts and Collections (Receipts and Processing of Payments - inline)	Audit Criteria: ISO 9001:2015 7.3 (a)	
<p>Statement of Nonconformity:</p> <p>During the audit of the Payment and Processing Inline, it was established that the draft policy document was emailed to the AGM, Taxpayers Accounts & Collections on October 15, 2019 which was not yet distributed to her staff at the date of audit October 16, 2019. This was contrary to the ISO 9001:2015 7.3 which states that, "The organization shall ensure that persons doing the work under the organization's control are aware of (a) the quality policy."</p>		
Responsible Party: Pauline Bennett		
Auditor Signature:	Signature:	

OPPORTUNITY REPORT

Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Natasha Whyte	Date: October 16, 2019
Audit of : Taxpayer Accounts and Collections (Receipts and Processing of Payments - inline)	Audit Criteria: ISO 9001:2015 7.1.3(b)	
<p>Statement of Opportunity:</p> <p>During the audit of the Payment and Processing Inline, it was established that RAiS was not used by the Collection Officers to process payments inline. This creates an opportunity to correct the control in the process which states "Individual logins for RAIS System".</p> <p>Responsible Party: Pauline Bennett</p>		
Auditor Signature:		Signature:

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (RECEIPTS AND PROCESSING OF PAYMENTS - ONLINE)

Audit of: Taxpayer Accounts and Collections (Receipts and Processing of Payments - online)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>During the audit of the Payment Processing Online, three taxpayers were randomly selected from the E-Service report and the statement of payment with reference numbers were verified on the taxpayers account in RAiS. The reference number for the payments made online are as follows; Confirmation No. Authorization Code 1112286464 004530 533447936 814129 1052247296 008791</p>			
<p>Evaluation:</p> <p>The audit of the Payment Processing Online revealed that reference numbers were assigned to payments made online. This is in keeping with ISO 9001:2015 8.5.2 which states that; The organization shall use suitable means to identify outputs when it is necessary to ensure the conformity of products and service...."</p>			
Effectiveness:			

**CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND
COLLECTIONS (RECEIPTS AND PROCESSING OF PAYMENTS -
ONLINE)**

Audit of: Taxpayer Accounts and Collections (Receipts and Processing of Payments - online)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 8.5.4	Auditees: Sherene Newby
Audit Evidence:			
Evidence left blank intentionally.			
Evaluation:			
Comments left blank intentionally.			
Effectiveness:			

**CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND
COLLECTIONS (RECEIPTS AND PROCESSING OF PAYMENTS -
ONLINE)**

Audit of: Taxpayer Accounts and Collections (Receipts and Processing of Payments - online)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Sherene Newby
Audit Evidence:			
Evidence left blank intentionally.			
Evaluation:			
Comments left blank intentionally.			
Effectiveness:			

**CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND
COLLECTIONS (RECEIPTS AND PROCESSING OF PAYMENTS -
ONLINE)**

Audit of: Taxpayer Accounts and Collections (Receipts and Processing of Payments - online)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 7.5.3.2 (a)	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>The examination of the RAiS User Access Report confirmed that individual logins were created for the six Taxpayer Education Officers who were responsible for the registration of taxpayers for the Payment Processing Online. The user access to RAiS are as follows; Name User name Racquel Kerr rkerr Churton Bellamy cbellamy Natalie Burgess-Smith nburgess Cardia Cephas ccephas Tennisha Lyons tlyons Jeneva Craig-Allen jcraig</p>			
<p>Evaluation:</p> <p>The audit of the Payment Processing Online revealed that, individual logins for the Revenue Administration Information System (RAiS) were created for the six Taxpayer Education Officers. This was in compliance with ISO 9001:2015 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 – TAXPAYER ACCOUNTS AND COLLECTIONS (RECEIPTS AND PROCESSING OF PAYMENTS - ONLINE)

Audit of: Taxpayer Accounts and Collections (Receipts and Processing of Payments - online)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 7.1.3 (b)	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>Evidence left blank intentionally.</p>			
<p>Evaluation:</p> <p>Comments left blank intentionally.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (RECEIPTS AND PROCESSING OF PAYMENTS - ONLINE)

Audit of: Taxpayer Accounts and Collections (Receipts and Processing of Payments - online)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 7.2 a	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>The examination of the job description revealed that a B.A in Mass Communication/Education or related area or the equivalent and two (2) years' work related experience are required for the post of Taxpayer Education Officers.</p>			
<p>Evaluation:</p> <p>The audit of the Payment Processing Online revealed that, the Job Description shows that a B.A in Mass Communication/Education or the equivalent and two (2) years' work related experience are required for the post of the Taxpayer Education Officers. This is in compliance with ISO 9001:2015 7.2 (a) which states that; "The Organization shall determine the necessary competence of person(s) doing work under its control that affects the performance and effectiveness of the quality management system.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (RECEIPTS AND PROCESSING OF PAYMENTS - ONLINE)

Audit of: Taxpayer Accounts and Collections (Receipts and Processing of Payments - online)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 7.1.3 (a)	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>The physical verification of computers for the Payment Processing Online revealed that six desktop computers were assigned to the kiosk/cubicles for taxpayers and four laptops were verified in the possession of four Taxpayer Education Officers. Two officers were on leave at the date of audit October 16, 2019, hence their laptop were not verified.</p>			
<p>Evaluation:</p>			

The physical verification of computers for the Payment Processing Online revealed that six desktop computers were assigned to the kiosk/cubicles for taxpayers and four laptops were verified in the possession of four Taxpayer Education Officers. This was in keeping with ISO 9001:2015 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 product and services. Infrastructure include; equipment (hardware and software).

Effectiveness:

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (RECEIPTS AND PROCESSING OF PAYMENTS - ONLINE)

Audit of: Taxpayer Accounts and Collections (Receipts and Processing of Payments - online)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 7.2.d	Auditees: Sherene Newby
Audit Evidence:			
Evidence left blank intentionally.			
Evaluation:			
Comments left blank intentionally.			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (RECEIPTS AND PROCESSING OF PAYMENTS - ONLINE)

Audit of: Taxpayer Accounts and Collections (Receipts and Processing of Payments - online)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 7.3 a, b	Auditees: Sherene Newby
Audit Evidence:			
Evidence left blank intentionally.			
Evaluation:			

Comments left blank intentionally.
Effectiveness:

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (RECEIPTS AND PROCESSING OF PAYMENTS - ONLINE)

Audit of: Taxpayer Accounts and Collections (Receipts and Processing of Payments - online)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 5.2.2 b	Auditees: Sherene Newby
Audit Evidence:			
Evidence left blank intentionally.			
Evaluation:			
Comments left blank intentionally.			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (RECEIPTS AND PROCESSING OF PAYMENTS - ONLINE)

Audit of: Taxpayer Accounts and Collections (Receipts and Processing of Payments - online)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 7.3 c	Auditees: Sherene Newby
Audit Evidence:			
Evidence left blank intentionally.			
Evaluation:			
Comments left blank intentionally.			
Effectiveness:			

CONFORMITY REPORTS – TAXPAYER ACCOUNTS AND COLLECTIONS (RECEIPTS AND PROCESSING OF PAYMENTS - ONLINE)

Audit of: Taxpayer Accounts and Collections (Receipts and Processing of Payments - online)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 7.3 d	Auditees: Sherene Newby
Audit Evidence:			
Evidence left blank intentionally.			
Evaluation:			
Comments left blank intentionally.			
Effectiveness:			

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00028		
Non-Conformity Report #: 1	Auditor (s): Natasha Whyte	Date: October 16, 2019
Audit of : Taxpayer Accounts and Collections (Receipts and Processing of Payments - online)	Audit Criteria: ISO 9001:2015 7.5.2 (a)	
Statement of Nonconformity:		
<p>During the examination of the EF01 Forms for the period July 2019 – September 2019 it was revealed that, identification and authorization letters were submitted by taxpayers as required. This resulted in a non-conformity to the SOP, as the SOP did not state the specific requirements for payment processing online.</p>		
Responsible Party: Denise McLean-Powell		
Auditor Signature:	Signature:	

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Natasha Whyte	Date: October 16, 2019

Audit of : Taxpayer Accounts and Collections (Receipts and Processing of Payments - online)	Audit Criteria: ISO 9001:2015 7.5.2 a	
<p>Statement of Opportunity:</p> <p>The documented process for Payments Processing Online did not include identification and authorization letter as an input. This creates an opportunity to evaluate and correct the documented input process, as identification and authorization letter are critical inputs for the payment processing online.</p>		
Responsible Party: Denise McLean-Powell		
Auditor Signature:		Signature:

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00002		
Opportunity Report #: 2	Auditor (s): Natasha Whyte	Date: October 16, 2019
Audit of : Taxpayer Accounts and Collections (Receipts and Processing of Payments - online)	Audit Criteria: ISO 9001:2015 7.5.3.2 a, b, d	
<p>Statement of Opportunity:</p> <p>During the audit of the Payment Processing Online it was established that, the documented activities were inaccurate and incomplete as follows; • Activity No.7 which states " TSO/TSA informs taxpayer on timeline in which to come and re-take driver's license picture" was not an activity carried out for this process. • Authorization letters were submitted by taxpayers' representatives which was not included in activities No.1. The discrepancies creates an opportunity to evaluate and correct the documented activities for the Payment and Processing Online.</p>		
Responsible Party: Denise McLean-Powell		
Auditor Signature:		Signature:

CONFORMITY REPORTS – PREVENTIVE MAINTENANCE (ICT

EQUIPMENT)

Audit of: Preventive Maintenance (ICT Equipment)	Auditor: Everton Bonner	Audit Criteria: ISO 9001:2015 7.5.3.2	Auditees: Seivwright Scott
<p>Audit Evidence:</p> <p>Log sheets/work sheet/service reports were submitted and examined which list the equipment services and sign-off on work done. Electronic versions of related monthly reports were also presented.</p>			
<p>Evaluation:</p> <p>In accordance with ISO Standard 9001:2015 7.5.3.2, there exists conformity as log sheets/work sheets/service reports listing equipment serviced and/or work signed of on were submitted. Electronic versions of monthly reports were also presented.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PREVENTIVE MAINTENANCE (ICT EQUIPMENT)

Audit of: Preventive Maintenance (ICT Equipment)	Auditor: Everton Bonner	Audit Criteria: ISO 9001:2015 7.1.5	Auditees: Seivwright Scott
<p>Audit Evidence:</p> <p>For internal maintenance (desk top/laptop systems) users sign-off on service log sheet. For maintenance done by Egov and other companies, sign-off done by IT officers. Copies of service logs were submitted.</p>			
<p>Evaluation:</p> <p>In accordance with ISO Standard 9001:2015 7.1.5, there exists conformity as service log sheets listing equipment serviced and/or work signed of on were submitted.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PREVENTIVE MAINTENANCE (ICT EQUIPMENT)

Audit of: Preventive Maintenance (ICT Equipment)	Auditor: Everton Bonner	Audit Criteria: ISO 9001:2015 7.1.2	Auditees: Seivwright Scott
--	-------------------------	-------------------------------------	----------------------------

<p>Audit Evidence:</p> <p>Two officers, Chester Coke and Odingo Hibbert, presented documentary evidence of their qualification in Information Technology. Chester Coke: Excelsior Community College, Bachelor of Science in Management Information Systems. Odingo Hibbert: Comptia, Server+ and Security+ certification</p>
<p>Evaluation:</p> <p>In accordance with ISO Standard 9001:2015 7.1.2, there exists conformity as two officers, Odingo Hibbert and Chester Coke presented original documents that certified their qualification in the field of information technology.</p>
<p>Effectiveness:</p>

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00029		
Non-Conformity Report #: 1	Auditor (s): Everton Bonner	Date: October 16, 2019
Audit of : Preventive Maintenance (ICT Equipment)	Audit Criteria: ISO 9001:2015 7.1.3 b	
<p>Statement of Nonconformity:</p> <p>In accordance with ISO Standard 9001:2015 7.1.3b & 7.1.3d and Preventative Maintenance SOP 5.1 - 5.2 , there exists none-conformity as no evidence was presented to show that Preventative Maintenance Schedules were prepared/maintained for printers located at the St. Andrew RSC.</p>		
Responsible Party: Seivwright Scott		
Auditor Signature:		Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00030		
Non-Conformity Report #: 2	Auditor (s): Everton Bonner	Date: October 16, 2019
Audit of : Preventive Maintenance (ICT Equipment)	Audit Criteria: ISO:2015 7.1.5.1 b	
Statement of Nonconformity:		

In accordance with ISO Standard 9001:2015 7.1.5.1b & Preventative Maintenance SOP 5.13, there exists non conformity as there is no record showing the historical execution of the maintenance schedule.

Responsible Party: Seivwright Scott

Auditor Signature:

Signature:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00031

Non-Conformity Report #: 3	Auditor (s): Everton Bonner	Date: October 16, 2019
Audit of : Preventive Maintenance (ICT Equipment)	Audit Criteria: ISO 9001:2015 7.3	
<p>Statement of Nonconformity:</p> <p>In accordance with section 7.3 of the ISO Standard 9001:2015, there exists nonconformity as currently the Quality policy document is in the draft stage and has not been circulated to members of staff.</p> <p>Responsible Party: Seivwright Scott</p>		
Auditor Signature:	Signature:	

OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

Opportunity Report #: 1	Auditor (s): Everton Bonner	Date: October 16, 2019
Audit of : Preventive Maintenance (ICT Equipment)	Audit Criteria: ISO 9001:2015 7.1.3 b	
<p>Statement of Opportunity:</p> <p>In accordance with ISO Standard 9001:2015 7.1.3a & 7.5.3.2, there exists an opportunity for improvement as a although evidence may exist that manufacturer's recommendations (service agreements) were being adhered to in setting the schedule of maintenance for some equipment, there was no evidence provided. Also evidence to support the claim of adhering to any specific Industrial Standard, while in</p>		

existence, was not produced.

Responsible Party: Seivwright Scott

Auditor Signature:

Signature:

CONFORMITY REPORTS – PREVENTIVE MAINTENANCE (PROPERTY)

Audit of: Preventive Maintenance (Property)	Auditor: Everton Bonner	Audit Criteria: ISO 9001:2015 7.1.3 a	Auditees: Neilson Walters
Audit Evidence: A work order is the main document that signals the start of maintenance activities. A electronic copy of the work order was printed and submitted for audit inspection			
Evaluation: In accordance with ISO Standard 9001:2015 7.1.3a & 7.5.3.2, there exists conformity as a copy of the current Work Order (August - October 2019) was submitted by the Property Manager Mr. Neilson Walters.			
Effectiveness:			

CONFORMITY REPORTS – PREVENTIVE MAINTENANCE (PROPERTY)

Audit of: Preventive Maintenance (Property)	Auditor: Everton Bonner	Audit Criteria: ISO 9001:2015 7.1.3 a	Auditees: Neilson Walters
Audit Evidence: Schedule is maintained on the computer system only. Mr Neilson Walters- Property Manager is responsible for maintaining this record. An electronic copy of the schedule was obtained.			
Evaluation: In accordance with ISO Standard 9001:2015 7.1.3a & 7.5.3.2, there exists conformity as a copy of the Preventative Maintenance Schedule that is used by the Property Manager Mr. Neilson Walters. Although not specifying specific date for maintenance, it specified the frequency of maintenance for each item, example daily, weekly, monthly etc. This is understandable as this schedule also includes daily			

maintenance of the grounds and offices (janitorial services).

Effectiveness:

CONFORMITY REPORTS – PREVENTIVE MAINTENANCE (PROPERTY)

Audit of: Preventive Maintenance (Property)	Auditor: Everton Bonner	Audit Criteria: ISO 9001:2015 7.1.2	Auditees: Neilson Walters
Audit Evidence: Mr. Richard Marston, Maintenance Officer stated that he has no training (formal or otherwise) in asset/property management. Mr. Marston also stated that he started a degree programme in marketing however he has since put this on hold. Mr. Marston however displayed a working knowledge of this area as, in the absence of the property manager, he was able to provide information on most aspects of property management. He was also instrumental in providing documents requested.			
Evaluation: In accordance with ISO Standard 9001:2015 7.1.2, there exists conformity as, although Maintenance Officer Mr Richard Marston stated that he has no training (formal or otherwise) in asset/property management he however displayed a working knowledge of this area as, in the absence of the property manager, he was able to provide information on most aspects of property management and was also instrumental in providing documents requested.			
Effectiveness:			

CONFORMITY REPORTS – PREVENTIVE MAINTENANCE (PROPERTY)

Audit of: Preventive Maintenance (Property)	Auditor: Everton Bonner	Audit Criteria: ISO 9001:2015 7.5.3.2	Auditees: Neilson Walters
Audit Evidence: Electronic Schedule of maintenance activities and facility checks to be performed was seen. Memos reporting malfunctioning equipment and requesting repairs was presented for examination.			
Evaluation: In accordance with ISO Standard 9001:2015 7.5.3.2, there exists conformity as a			

copy of the maintenance schedule which includes equipment and facility checks was submitted by the Property Manager Mr. Neilson Walters. Memos (no copy of which was obtained as evidence) that reported malfunctioning equipment and requesting repairs were examined for completeness (signatures, etc) and no issues were found.

Effectiveness:

CONFORMITY REPORTS – PREVENTIVE MAINTENANCE (PROPERTY)

Audit of: Preventive Maintenance (Property)	Auditor: Everton Bonner	Audit Criteria: ISO 9001:2015 8.7.1	Auditees: Neilson Walters
<p>Audit Evidence:</p> <p>Office managers sign of on work done by preparing memo addressed to the property manager. Work that is satisfactorily done for major projects is signed of on the invoice by a field officer. Examples for both instances were presented for examination.</p>			
<p>Evaluation:</p> <p>In accordance with ISO Standard 9001:2015 8.7.1, there exists conformity as copies of memos/invoices that stated that work was satisfactorily and signed as such, or details the nature of repairs/works done with required signature or had a space on the invoice where a field officer signs to acknowledge work done and/or recommend payment.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PREVENTIVE MAINTENANCE (PROPERTY)

Audit of: Preventive Maintenance (Property)	Auditor: Everton Bonner	Audit Criteria: ISO 9001:2015 7.1.3 a	Auditees: Neilson Walters
<p>Audit Evidence:</p> <p>The regular schedule for preventative maintenance is usually adhered to. A comparison of the 'Estimated due date', 'Revised due date' and 'Completed date' of Work Orders that were examined revealed instances where there were apparent delays in carrying out scheduled maintenance activities. It was explained that this was due to either not obtaining the required funds from the Ministry of Finance on a timely basis to carry out the activity, or due to other organizations (e.g. UDC) that are</p>			

responsible for carrying out the function or due to the discovery of additional problems during the maintenance activity that will need attention.

Evaluation:

In accordance with ISO Standard 9001:2015 7.1.3a, there exists conformity as Work Orders examined showed that preventative maintenance activities, although not always carried out exactly according to the set schedule, were carried out in a timely manner.

Effectiveness:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00032

Non-Conformity Report #: 1	Auditor (s): Everton Bonner	Date: October 15, 2019
Audit of : Preventive Maintenance (Property)	Audit Criteria: ISO 9001:2015 7.3	
Statement of Nonconformity: In accordance with section 7.3 of the ISO Standard 9001:2015, there exists nonconformity as currently the Quality policy document is in the draft stage and has not been circulated to members of staff. Responsible Party: Sandra Logan		
Auditor Signature:		Signature:

OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

Opportunity Report #: 1	Auditor (s): Everton Bonner	Date: October 15, 2019
Audit of : Preventive Maintenance (Property)	Audit Criteria: ISO 9001:2015 7.1.3 a	
Statement of Opportunity: In accordance with ISO Standard 9001:2015 7.1.3a & 7.5.3.2, there exists an opportunity for improvement as a although evidence may exist that manufacturer's recommendations (service agreements) were being adhered to in setting the schedule of maintenance for some equipment, there was no evidence provided. Also evidence to support the claim of adhering to any specific Industrial Standard, while in existence, was not produced.		

Responsible Party: Sandra Logan	
Auditor Signature:	Signature:

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00002		
Opportunity Report #: 2	Auditor (s): Everton Bonner	Date: October 15, 2019
Audit of : Preventive Maintenance (Property)	Audit Criteria: ISO 9001:2015 7.1.3 b	
<p>Statement of Opportunity:</p> <p>In accordance with ISO Standard 9001:2015 7.1.3b, there exists an opportunity for improvement as, although requested documentation (Memo, invoices etc.), whether in hard or soft copy, were produced for audit examination, they appeared not to be filed/stored in a orderly manner as it took some time for the documents to be produced.</p> <p>Responsible Party: Sandra Logan</p>		
Auditor Signature:		Signature:

CONFORMITY REPORTS – HUMAN RESOURCES MANAGEMENT AND DEVELOPMENT (TRAINING)

Audit of: Human Resources Management and Development (Training)	Auditor: Sherine Daley	Audit Criteria: ISO 9001:2015 7.1.6	Auditees: Melissa Mason
<p>Audit Evidence:</p> <p>The last training needs assessment was done in 2016 this was received by audit.</p>			
<p>Evaluation:</p> <p>During the audit it was established that there was no occurrence of a breach of ISO 7.1.6 as a training needs assessment was done in 2016. The information for this assessment was obtain by analyzing data collected from a Large and Small scale assessment of training needs.</p>			
Effectiveness:			

CONFORMITY REPORTS – HUMAN RESOURCES MANAGEMENT AND DEVELOPMENT (TRAINING)

Audit of: Human Resources Management and Development (Training)	Auditor: Sherine Daley	Audit Criteria: ISO 9001:2015 7.4	Auditees: Melissa Mason
<p>Audit Evidence:</p> <p>Schedules are submitted to the Communications Unit via email on June 28,2019 by the Director HRM Unit for dispatch to all users via email. The last schedule submitted was for the period July – September 2019. The schedule for October – December 2019 is not yet approved.</p>			
<p>Evaluation:</p> <p>During the audit it was established that there was no occurrence of a breach of ISO 7.4 as a schedule was prepared and issued.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – HUMAN RESOURCES MANAGEMENT AND DEVELOPMENT (TRAINING)

Audit of: Human Resources Management and Development (Training)	Auditor: Sherine Daley	Audit Criteria: ISO 9001:2015 7.1.2	Auditees: Melissa Mason
<p>Audit Evidence:</p> <p>The HRD Unit has ten Senior/trainers on staff. The file of the following two trainers were examined there qualification met the required standard. 1. Joan Wilson 2. Laurell Chantilope-Thomas Jo</p>			
<p>Evaluation:</p> <p>During the audit of training it was established that there was no occurrence of a breach of ISO 7.2a as the two trainers who were reviewed had the necessary qualifications.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – HUMAN RESOURCES MANAGEMENT AND DEVELOPMENT (TRAINING)

Audit of: Human Resources Management and Development (Training)	Auditor: Sherine Daley	Audit Criteria: ISO 9001:2015 7.3	Auditees: Melissa Mason
Audit Evidence:			
Officer is not aware of the quality management policy.			
Evaluation:			
During the audit of training it was established that there was a breach of ISO:2015 7.3 as the officer interviewed was not aware of the Quality management policy.			
Effectiveness:			

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00033		
Non-Conformity Report #: 1	Auditor (s): Sherine Daley	Date: October 15, 2019
Audit of : Human Resources Management and Development (Training)	Audit Criteria: ISO 9001:2015 7.5.3.2	
Statement of Nonconformity:		
During the audit it was establish that there was a breach of ISO 7.5.3.2 as of the sample selected for examination there was no record to show that four officers from Constant Spring Tax Office and three from LTO received ISO training.		
Responsible Party: Sharon Mitchelle		
Auditor Signature:	Signature:	

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00034		
Non-Conformity Report	Auditor (s): Sherine Daley	Date: October 15, 2019

#: 2		
Audit of : Human Resources Management and Development (Training)	Audit Criteria: ISO 9001:2015 7.5.3.2	
<p>Statement of Nonconformity:</p> <p>It was established during the audit that completed training applications was not adequately protected as access to them was not restricted as required by ISO 7.5.3.1b.</p>		
Responsible Party: Sharon Mitchell		
Auditor Signature:		Signature:

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Sherine Daley	Date: October 15, 2019
Audit of : Human Resources Management and Development (Training)	Audit Criteria: ISO 9001:2015 8.5.2	
<p>Statement of Opportunity:</p> <p>During the audit process of certificates issued there was no indication that certificates were issued for ISO training's conducted . The ISO training was provided by an external trainer. There is an opportunity to evaluate this process to determine the cause of the delay in the provision of the certificates.</p>		
Responsible Party: Sharon Mitchell		
Auditor Signature:		Signature:

CONFORMITY REPORTS – PROCUREMENT

Audit of: Procurement	Auditor: Deandra Harvey-Leachman	Audit Criteria: ISO 9001:2015 8.4.3.a	Auditees: Stacy Ivey
<p>Audit Evidence:</p> <p>The requisitions for Constant Spring Tax Office were examined from the</p>			

Procurement Unit. for the audit period June 2019 to October 2019. A sample Five (5) was selected and were dated as follows: May 28, 2019; June 24, 2019; June 27, 2019; July 2, 2019 and July 16, 2019. These requisitions showed the procedure for making requests from the Procurement Unit.

Evaluation:

During the audit of the Procurement Unit who is an External Provider to the TAJ for goods and services, five (5) requisitions that were received by the Procurement Unit for items requested by Constant Spring Tax Office, comply requirement in accordance with the Procurement Draft SOP Step 1 which states that requisition must be submitted to the Chief, Administration , Property and Security Officer. This evidence fulfills ISO 9001: 2015 8.4.3. a which states that the organization shall communicate to external providers its requirements for the processes, products and services to be provided.

Effectiveness:

CONFORMITY REPORTS – PROCUREMENT

Audit of: Procurement	Auditor: Deandra Harvey-Leachman	Audit Criteria: ISO 9001:2015 7.5.3.2 a, b, d	Auditees: Stacy Ivey
<p>Audit Evidence:</p> <p>The Director explained that quotations comes attached to requisition memo or is requested by the Procurement Unit. She also stated that the quotation, requisition memo from Constant Spring Tax Office and Requisition for Products and Services (RGPS) prepared by the Procurement Unit are scanned and stored in a shared folder on computers in the Procurement Unit, labelled with the RPGS number. The following scanned RPGS documents were examined 19/20-304, 19/20-444, 19/20-461, 19/20-429 and 19/20-523 and were along with their corresponding requisition and quotation.</p>			
<p>Evaluation:</p> <p>During the audit of the Procurement Unit who is an External Provider to the TAJ for goods and services, it was ascertained that the quotations are submitted with requisition or requested by the procurement unit. The quotation along with the RPGS and requisition memo are scanned and stored in shared folder on computers in the Unit , which conform with Procurement Act, 2015 Section 25 which speaks to single procurement; The Procurement Unit draft SOP Step 3.2.0. which speaks to the obtaining a quotation and with ISO 9001: 2015 7.5.3.2.a,b,d which states that 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 and d) retention and disposition.</p>			

Effectiveness:

CONFORMITY REPORTS – PROCUREMENT

Audit of: Procurement	Auditor: Deandra Harvey-Leachman	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Stacy Ivey
Audit Evidence: It was ascertained from the interview that a Memorandum for payment is prepared after provision service by the Property Manager of Constant Spring Tax Office and sent to the Procurement Unit along with Invoices for items purchased for Constant Spring Tax Office. From these invoices a sample of five (5) were selected and examined and traced the corresponding request and to physical items, the sample is as follows; 1) Memo dated 3.10.19 invoice #190919-15 for PO 20056111515; 2) Memo dated 9.9.19 invoice # 115288 for PO200561111474; 3) Memo dated 5/9/19 invoice #190730-012 for PO200561111398; 4).Memo dated 15/8/2019 invoice# 1 for PO 200561111310 and 5) Memo dated 18/9/2019 invoice # KGN0358267 for PO20056111489. These purchase orders where seen listed on their respective Memorandum for payment.			
Evaluation: During the audit the items purchased were verified against invoices and other supporting documents at the Constant Spring Tax Office, and all information corresponded, which conform with ISO 9001:2015 8.5.2 which states that The organization shall control the unique identification of the outputs when trace ability is a requirement, and shall retain the documented information necessary to enable trace ability.			
Effectiveness:			

CONFORMITY REPORTS – PROCUREMENT

Audit of: Procurement	Auditor: Deandra Harvey-Leachman	Audit Criteria: ISO 9001:2015 7.2	Auditees: Stacy Ivey
Audit Evidence: The Director explained the procurement process extensively which indicates knowledge in this area. She also stated that she attended the Procurement Supply Course in 2018.			
Evaluation: The Director explained her job function and was very knowledgeable on the			

Procurement Process which comply with ISO 9001: 2015 7.27 which states that The organization shall: a) determine the necessary competence of person(s) doing work under its control that affects the performance and effectiveness of the quality management system; b) ensure that these persons are competent on the basis of appropriate education, training, or experience;

Effectiveness:

CONFORMITY REPORTS – PROCUREMENT

Audit of: Procurement	Auditor: Deandra Harvey-Leachman	Audit Criteria: ISO 9001:2015 8.7.1	Auditees: Stacy Ivey
<p>Audit Evidence:</p> <p>The Director stated that reports on defective items are sent to the Procurement Unit from the Property Manager or office manager. The Procurement Unit then contacts the supplier to assess and resolve the issue. There was no reported cases of defective items during the period of the audit.</p>			
<p>Evaluation:</p> <p>The Director explained that defective items reported to them are then reported to the respective supplier for correction, which conform with ISO 9001:2015 8.7.1 which speaks on the treatment of Non-Conforming Outputs</p>			
<p>Effectiveness:</p>			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00035

Non-Conformity Report #: 1	Auditor (s): Deandra Harvey- Leachman	Date: October 15, 2019
Audit of : Procurement	Audit Criteria: ISO 9001:2015 8.5.1.c	
<p>Statement of Nonconformity:</p> <p>During the audit of the Procurement Unit who is an External Provider to the TAJ for goods and services, it was ascertained that all five (5) Purchase Orders (PO200561111474 dated 28/8/19; PO20056111398 dated 23/7/2019 ; PO20056111515 dated 3.9.19; PO200561111310 dated 27/6/19 and PO200561111489 dated 29.8.19) examined were not signed by the Director which is contrary with both Procurement SOP Step 12 29.0 which states that the Procurement Officer prints the Purchase Order, attach supporting documents and submit to Director of Procurement for signing; and ISO 9001:2015 8.5.1 c which states that:</p>		

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.

Responsible Party: Sandra Logan

Auditor Signature:

Signature:

OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

Opportunity Report #: 1	Auditor (s): Deandra Harvey-Leachman	Date: October 15, 2019
-------------------------	--------------------------------------	------------------------

Audit of : Procurement	Audit Criteria: ISO 9001:2015 7.3 a & b
------------------------	---

Statement of Opportunity:

The Procurement Unit is an external party to TAJ and it is TAJ's responsibility to make this information available to their external parties, in order to enforce ISO 9001:2015 7.3 a& b which states that; The organization shall ensure that persons doing work under the organization's control are aware of: a) the quality policy; b) relevant quality objectives; Therefore this is an opportunity for TAJ to make their Quality Policy available for its external parties.

Responsible Party: Sandra Logan

Auditor Signature:

Signature:

CONFORMITY REPORTS – CALIBRATION

Audit of: Calibration	Auditor: Recardo Rowe	Audit Criteria: ISO 9001:2015 7.1.5	Auditees: Seivwright Scott
-----------------------	-----------------------	-------------------------------------	----------------------------

Audit Evidence:

Interview with the Manager, System Administrator on October 16, 2019 @ 10:00 am; document information was presented in the form of Bureau of Standard (BSJ) email stating that "Re calibration of printers, the Bureau does not test or calibrate printers due to the fact that printers do not usually measure anything and the engineering division focuses on measurement."

Evaluation:
During the audit of the calibration process it was established that the process was conforming with ISO 9001: 2015 7.1.5 and 7.5.3.2 as calibration of printers at the Constant Spring Revenue Service Centre is not a requirement as substantiated by the Bureau of Standard Jamaica email dated October 16, 2016.
Effectiveness:

CONFORMITY REPORTS – CALIBRATION

Audit of: Calibration	Auditor: Recardo Rowe	Audit Criteria: ISO 9001:2015 7.2.c	Auditees: Seivwright Scott
Audit Evidence:			
Left blank intentionally			
Evaluation:			
Left blank intentionally			
Effectiveness:			

CONFORMITY REPORTS – AUDIT (FIELD)

Audit of: Audit (Field)	Auditor: Natasha Whyte	Audit Criteria: N/A	Auditees: Marlene Malcolm Jackson
Audit Evidence:			
evidence left blank intentionally			
Evaluation:			
Comment left blank intentionally			
Effectiveness:			

CONFORMITY REPORTS – AUDIT (FIELD)

Audit of: Audit (Field)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 7.5.3.2 (a-d)	Auditees: Marlene Malcolm Jackson
Audit Evidence:			

Ten audit cases were randomly selected from the 2019/2020 Audit Plan for verification in RAiS. The ten audit cases were verified as being assigned to auditors through RAiS as follows: Cases Date assigned Auditor assigned Impact Trading Ltd. 13.9.2019 M.Black Rosh Marketing Ltd. 4.1.2019 S. Grant Ameco Caribbean Inc. 27.2.2019 K. Graham Alacrity Ltd. 12.6.2019 S. Hyman Lumin Consulting Inc. 25.4.2019 C. Bryson Jamaica Tours Ltd. 9.11.2018 H. Hazle Conduent Solutions Ja. Ltd. 5.10.2018 H. Hazle NCB Employees Co-op. 4.9.2019 K.Saddler The Negril Hotel Operating Co. Ltd 15.2.2019 C. Samuels K & M Meats and Groceries Ltd. 26.2.2019 S. Miller

Evaluation:

The review of the field audit cases for the financial year 2019/2020 revealed that the audit cases were assigned through RAIS by the Audit Managers. Ten audit cases were randomly selected from the 2019/2020 audit plan for review in RAIS. The review revealed that all ten cases were assigned in RAIS which were in keeping with the Field Audit SOP –step 10 & 13 which stipulates that audit cases are assigned through RAIS.

Effectiveness:

CONFORMITY REPORTS – AUDIT (FIELD)

Audit of: Audit (Field)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 7.5.2 a	Auditees: Marlene Malcolm Jackson
Audit Evidence:			
Evidence left blank intentionally.			
Evaluation:			
Comment left blank intentionally.			
Effectiveness:			

CONFORMITY REPORTS – AUDIT (FIELD)

Audit of: Audit (Field)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 8.5.1 (C)	Auditees: Marlene Malcolm Jackson
Audit Evidence:			
<p>Ten cases were randomly selected from the closed case report for July 2019 – September 2019 and reviewed on RAIS. The review showed that cases were reviewed and approved on RAIS. The review and approval dates are as follows;</p> <p>Cases Date Reviewed Date Approved Impact Trading Ltd. 24.9.2019 24.9.2019 Rosh</p>			

Marketing Ltd. 25.9.2019 25.9.2019 Ameco Caribbean Inc. 1.3.2019 1.3.2019 Alacrity Ltd. 23.8.2019 23.8.2019 Lumin Consulting Inc. 22.8.2019 22.8.2019 Jamaica Tours Ltd. 23.7.2019 24.7.2019 Conduent Solutions Ja. Ltd. 24.7.2019 24.7.2019 NCB Employees Co-op. 24.7.2019 24.7.2019 The Negril Hotel Operating Co. Ltd 18.9.2019 18.9.2019 K & M Meats and Groceries Ltd. 25.9.2019 25.9.2019
<p>Evaluation:</p> <p>The review of the ten cases selected from the July 2019 – September 2019 closed case reports revealed that all ten audit cases were reviewed and approved in RAIS which was in keeping with ISO 9001:2015 8.6 which states that “The organization shall implement planned arrangements at appropriate stages to verify that the product and service requirements have been met.....”</p> <p>Effectiveness:</p>

CONFORMITY REPORTS – AUDIT (FIELD)

Audit of: Audit (Field)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 8.6	Auditees: Marlene Malcolm Jackson
<p>Audit Evidence:</p> <p>Evidence left blank intentionally.</p>			
<p>Evaluation:</p> <p>comment left blank intentionally.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – AUDIT (FIELD)

Audit of: Audit (Field)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2005 8.1 e	Auditees: Marlene Malcolm Jackson
<p>Audit Evidence:</p> <p>Ten audit cases were randomly selected from the closed case reports for July 2019 – September 2019. The audit cases were verified closed in RAiS as follows; Cases Date closed Closed by Impact Trading Ltd. 25.9.2019 D. Gordon Rosh Marketing Ltd. 25.9.2019 D. Gordon Ameco Caribbean Inc. 1.3.2019 V.E.Kerr Alacrity Ltd. 23.8.2019 J. Taylor Lumin Consulting Inc. 22.8.2019 K. Johnson Jamaica Tours Ltd. 24.7.2019 M.B.Goulbo Conduent Solutions Ja. Ltd. 24.7.2019 M.B.Goulbo NCB Employees Co-op. 24.7.2019 V.E.Kerr The Negril Hotel Operating Co. Ltd 18.9.2019 I.M.Warren K & M Meats and Groceries Ltd. 25.9.2019 C. Napier</p>			
<p>Evaluation:</p>			

There was conformity to closing cases in RAI's. The audit sample of ten cases from the closed case reports for July 2019 – September 2019 were all verified as closed in RAI's which was in keeping with Field Audit – Executing the Audit SOP - step 18 which stipulates that audit cases are closed by Audit Manager.

Effectiveness:

CONFORMITY REPORTS – AUDIT (FIELD)

Audit of: Audit (Field)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 7.5.3.2 b,d	Auditees: Marlene Malcolm Jackson
Audit Evidence:			
Evidence left blank intentionally.			
Evaluation:			
Comment left blank intentionally.			
Effectiveness:			

CONFORMITY REPORTS – AUDIT (FIELD)

Audit of: Audit (Field)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 7.2 a	Auditees: Marlene Malcolm Jackson
Audit Evidence:			
During the review of the Field Audit process the Job Description was examined which revealed that a first degree is required for the Auditors.			
Evaluation:			
During the review of the Field Audit process the Job Description was examined which revealed that a first degree is required for the Auditors. This is in keeping with ISO 9001:2015 7.2 (a) which states that "The organization shall (a) determine the necessary competence of persons doing work under its control that affects the performance and effectiveness of the quality management system."			
Effectiveness:			

CONFORMITY REPORTS – AUDIT (FIELD)

Audit of: Audit (Field)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 7.2 b, c	Auditees: Marlene Malcolm Jackson
Audit Evidence:			
evidence left intentionally.			
Evaluation:			
Comment left blank intentionally			
Effectiveness:			

CONFORMITY REPORTS – AUDIT (FIELD)

Audit of: Audit (Field)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 7.2 d	Auditees: Marlene Malcolm Jackson
Audit Evidence:			
Evidence left blank intentionally.			
Evaluation:			
comment left blank intentionally			
Effectiveness:			

CONFORMITY REPORTS – AUDIT (FIELD)

Audit of: Audit (Field)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 7.3 a, b	Auditees: Marlene Malcolm Jackson
Audit Evidence:			
evidence left blank intentionally.			
Evaluation:			
comment left blank intentionally.			
Effectiveness:			

CONFORMITY REPORTS – AUDIT (FIELD)

Audit of: Audit (Field)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 5.2.2 b	Auditees: Marlene Malcolm Jackson
Audit Evidence:			

evidence left blank intentionally.
Evaluation:
Comment left blank intentionally.
Effectiveness:

CONFORMITY REPORTS – AUDIT (FIELD)

Audit of: Audit (Field)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 7.3 c	Auditees: Marlene Malcolm Jackson
Audit Evidence:			
Evidence left blank intentionally.			
Evaluation:			
Comment left blank intentionally.			
Effectiveness:			

CONFORMITY REPORTS – AUDIT (FIELD)

Audit of: Audit (Field)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 7.3 d	Auditees: Marlene Malcolm Jackson
Audit Evidence:			
Evidence left blank intentionally.			
Evaluation:			
Comment left blank intentionally.			
Effectiveness:			

CONFORMITY REPORTS – AUDIT (FIELD)

Audit of: Audit (Field)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 8.2.1 a	Auditees: Marlene Malcolm Jackson
Audit Evidence:			
Seven audit cases were randomly selected from the closed case report July 2019 – September 2019 for review. The examination of the documents uploaded to RAIS			

revealed that, the delivery advice and notice of assessment were all uploaded to RAIS for the seven audit cases. This confirmed that the taxpayers received and signed for the notice of assessments. The delivery of the notice of assessment for the seven cases verified are as follows; Audit Case Date Received Impact Trading Ltd. 25.9.2019 ROSH Marketing Ltd. 27.9.2019 Lumin Consulting Inc. 22.8.2019 Jamaica Tours Ltd. 25.7.2019 Conduent Solutions Jamaica Ltd 25.7.2019 NCB Employees Co-operative Credit Union 25.7.2019 The Negril Hotel Operating Co. Ltd. 19.9.2019

Evaluation:

The review of Field Audit cases confirms that taxpayers signed delivery advice to acknowledge receipt of the notice of audit assessment. The delivery advice and the notice of assessment were all uploaded to RAIS for the seven cases selected from the close case report for July 2019- September 2019. This is in keeping with Field Audit- Executing the Audit – SOP step 19 which shows that Notice of assessment are issued to taxpayer.

Effectiveness:

CONFORMITY REPORTS – AUDIT (FIELD)

Audit of: Audit (Field)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 7.5.3.2 a, b, d	Auditees: Marlene Malcolm Jackson
Audit Evidence:			
Evidence left blank intentionally.			
Evaluation:			
comment left blank intentionally.			
Effectiveness:			

CONFORMITY REPORTS – AUDIT (FIELD)

Audit of: Audit (Field)	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 8.6 (b)	Auditees: Marlene Malcolm Jackson
Audit Evidence:			
Evidence left blank intentionally.			
Evaluation:			
comment left blank intentionally.			
Effectiveness:			

CONFORMITY REPORTS – PAYMENT COMPLIANCE (MEDIUM PRIORITY CASE)

Audit of: Payment Compliance (Medium Priority Case)	Auditor: Recardo Rowe	Audit Criteria: ISO 9001:2015 7.5.3.2	Auditees: Daphney Clue-Armstrong
<p>Audit Evidence:</p> <p>High and medium cases are generated by RAiS and pushed in a queue as the cases arise; evidence of high and medium cases generated for 2019/20 was viewed on RAiS</p>			
<p>Evaluation:</p> <p>During the audit of the payment compliance process it was established that the process was in conformance with ISO 9001: 2015 7.5.3.2 as evidence of high and medium cases generated by RAiS was provided for the period 2019/20 which was viewed on RAiS.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PAYMENT COMPLIANCE (MEDIUM PRIORITY CASE)

Audit of: Payment Compliance (Medium Priority Case)	Auditor: Recardo Rowe	Audit Criteria: ISO 9001:2015 8.6	Auditees: Daphney Clue-Armstrong
<p>Audit Evidence:</p> <p>Evidence of review was seen in the notes field on RAiS for the following cases checked: Spatial Innovision Ltd. reviewed Sept 18, 2019; Deanne Deloris Lawson reviewed Sept 26, 2019 Tristar Engineering CO. Ltd. reviewed Feb 6, 2019 and Jeffrey Jerome Daley reviewed Jun 27, 2019</p>			
<p>Evaluation:</p> <p>During the audit it was established that the Payment compliance process was conforming with ISO 9001: 2015 8.6 which states The organization shall implement planned arrangements, at appropriate stages, to verify that the product and service requirements have been met. As 4 cases checked showed evidence of review by manager. Review notes were seen in the notes field on RAiS for the following: Spatial Innovision Ltd. reviewed Sept 18, 2019; Deanne Deloris Lawson reviewed Sept 26, 2019; Jeffrey Jerome Daley reviewed Jun 27, 2019; TriStar Engineering Ltd.</p>			

reviewed Feb 6, 2019

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE (MEDIUM PRIORITY CASE)

Audit of: Payment Compliance (Medium Priority Case)	Auditor: Recardo Rowe	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Daphney Clue-Armstrong
Audit Evidence: Evidence of taxpayers' payment were seen on RAiS for the following cases selected and checked: Carla Denise Morrison payment Jun 26, 2019; Florence Suigin Hugh-Sam payment Jul 12, 2019; Isaac Dwight Wallace payment Sept 11, 2019; Geo Homes Ltd. payment Sept 27, 2019 and Daycia MacCana Webley payment May 14, 2019.			
Evaluation: During the audit it was established that the payment compliance process was conforming with the ISO 9001: 2015 8.5.2 as evidence of payment made by taxpayers were seen on RAiS for the following 5 cases checked: Carla Denise Morrison payment Jun 26, 2019; Florence Suigin Hugh-Sam payment Jul 12, 2019; Isaac Dwight Wallace payment Sept 11, 2019; Geo Homes Ltd. payment Sept 27, 2019 and Daycia MacCana Webley payment May 14, 2019.			
Effectiveness:			

CONFORMITY REPORTS – PAYMENT COMPLIANCE (MEDIUM PRIORITY CASE)

Audit of: Payment Compliance (Medium Priority Case)	Auditor: Recardo Rowe	Audit Criteria: ISO 9001:2015 7.1.3 b	Auditees: Daphney Clue-Armstrong
Audit Evidence: All work is done on RAiS therefore all officers are assigned a RAiS user login. A sample of five (5) employees was selected and their RAiS login credential verified as follow: kgardner nhyton efoster ppenn jallen			
Evaluation: During the audit of the payment compliance high and medium cases it was established that the process was in conformance 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.

Effectiveness:

CONFORMITY REPORTS – PAYMENT COMPLIANCE (MEDIUM PRIORITY CASE)

Audit of: Payment Compliance (Medium Priority Case)	Auditor: Recardo Rowe	Audit Criteria: ISO 9001:2015 7.2	Auditees: Daphney Clue-Armstrong
<p>Audit Evidence:</p> <p>A copy of document from Training Unit with names of compliance officers who were selected for training sessions in September and October 2019 was provided.</p>			
<p>Evaluation:</p> <p>During the audit of the Payment Compliance Process it was established that the process was in conformance with ISO 9001: 2015 7.2 as Compliance Officers confirmed attendance of training sessions and demonstrated competence in interviews conducted.</p>			
<p>Effectiveness:</p>			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00036

Non-Conformity Report #: 1	Auditor (s): Recardo Rowe	Date: October 15, 2019
Audit of : Payment Compliance (Medium Priority Case)	Audit Criteria: ISO 9001:2015 4.4.2	
<p>Statement of Nonconformity:</p> <p>During the audit it was established that the process was not in conformance with ISO 9001: 2015 4.4.2 as the SOP manual was in draft stage and hence has not being approved and circulated to staff members this is contrary to ISO 9001: 2015 4.4.2 which states " the organization shall: a) maintain documented information to support the operation of its processes; b) retain documented information to have confidence that the processes are being carried out as planned."</p>		

Responsible Party: Nadine Hylton	
Auditor Signature:	Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00037		
Non-Conformity Report #: 2	Auditor (s): Recardo Rowe	Date: October 15, 2019
Audit of : Payment Compliance (Medium Priority Case)	Audit Criteria: ISO 9001:2015 7.3	
<p>Statement of Nonconformity:</p> <p>During the audit of the Payment Compliance process it was established that the process was not in conformance with ISO 9001: 2015 7.3 which states that "The organization shall ensure that persons doing work under the organization's control are aware of: a) the quality policy" as staff were not aware of a Quality Policy.</p>		
Responsible Party: Nadine Hylton		
Auditor Signature:	Signature:	

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Recardo Rowe	Date: October 15, 2019
Audit of : Payment Compliance (Medium Priority Case)	Audit Criteria: ISO 9001:2015 7.5.3.2	
<p>Statement of Opportunity:</p> <p>During the audit it was established that process document provided for the payment compliance high and medium cases was contrary to the SOP document as high and medium cases are generated by RAiS and not sent from Programs Unit as stated; there is an opportunity to improve the process document by adjusting it to reflect what is stated in the SOP document.</p>		
Responsible Party: Nadine Hylton		
Auditor Signature:	Signature:	

CONFORMITY REPORTS – CONTEXT OF THE ORGANIZATION

Audit of: Context of the Organization	Auditor: Trisha McDonald	Audit Criteria: ISO 9001: 2015 4.1	Auditees: Ian Williams
<p>Audit Evidence:</p> <p>The SWOT, PESTLE, Stake holder analysis were presented and these identified the internal and external issues.</p>			
<p>Evaluation:</p> <p>Conformity During the audit of the identification of the internal and external risks it was established that there was conformity to ISO 9001: 2015 4.1 which states that the organization shall determine external and internal issues that are relevant to its purpose and its strategic direction and that it affect its ability to achieve the intended results of its QMS.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – CONTEXT OF THE ORGANIZATION

Audit of: Context of the Organization	Auditor: Trisha McDonald	Audit Criteria: N/A	Auditees: Ian Williams
<p>Audit Evidence:</p> <p>The Stakeholders Analysis was received which identified the stakeholders and their needs and expectations.</p>			
<p>Evaluation:</p> <p>During the audit of the needs and expectations of interested parties it was established that there was conformity to ISO 9001: 2015 4.2 which states that the organization shall determine interested parties that are relevant to its Quality management Systems and the requirement of these interested parties.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – CONTEXT OF THE ORGANIZATION

Audit of: Context of the Organization	Auditor: Trisha McDonald	Audit Criteria: N/A	Auditees: Ian Williams
<p>Audit Evidence:</p> <p>Based on the interview the QMS was implemented from July 2019. The core</p>			

processes for the QMS were already there, they were re-engineered The system to continuously maintain and monitor the QMS were the verification activities, internal audit and management reviews. The interim verification report was received and reviewed.

Evaluation:

During the audit of the Quality Management System (QMS) and its processes it was established that there was no occurrence of a breach of ISO 9001:2015 4.4.1 and 4.4.2 which states management should establish, implement and maintain a QMS, and maintain documented information to support the operation of its process

Effectiveness:

CONFORMITY REPORTS – CONTEXT OF THE ORGANIZATION

Audit of: Context of the Organization	Auditor: Trisha McDonald	Audit Criteria: ISO 9001:2015 7.1.2	Auditees: Ian Williams
Audit Evidence:			
Awareness training conducted for the executives. For the Constant Spring team both management and line staff, process owners were trained. Root cause analysis training conducted. Internal Audit training, Verification training. Training was carried out by the implementation Consultant and the Quality system implementation technicians(QSITS) The consultant was selected externally by MICAF. The trainer is a certified by Exemplar Global, as a Lead Management Consultant and Management Consultant. Certificate # 114598 exp. February 17, 2020. See copy of certification attached.			
Evaluation:			
During the audit of the Quality Management System (QMS) and its processes it was established that there was no occurrence of a breach of ISO 9001:2015 7.1.2, 7.2 and 4.4.2			
Effectiveness:			

OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

Opportunity Report #: 1	Auditor (s): Trisha McDonald	Date: October 15, 2019
Audit of : Context of the Organization	Audit Criteria: ISO 9001:2015 4.3	
Statement of Opportunity:		

During the audit of the Scope of the Quality Management System it was established that whilst there was no occurrence of a breach of ISO 9001:2015 4.3, . there exist an Opportunity for Improvement as the scope was available on the Draft Policy document. If it is to be maintained in the policy document then this document must be approved.

Responsible Party: Adella Cooper

Auditor Signature:

Signature:

OPPORTUNITY REPORT

Incident Identification Number: 000000.00002

Opportunity Report #: 2	Auditor (s): Trisha McDonald	Date: October 15, 2019
Audit of : Context of the Organization	Audit Criteria: ISO 9001:2015 4.4.2	
Statement of Opportunity:		
<p>During the audit of the Quality Management System (QMS) and its processes it was established that there whilst there was no occurrence of a breach of ISO 9001:2015 and 4.4.2 However, there exits an Opportunity For Improvement whereby the processes should indicate the date of amendment and have a form number recorded.</p>		
Responsible Party: Adella Cooper		
Auditor Signature:		Signature:

CONFORMITY REPORTS – LEADERSHIP

Audit of: Leadership	Auditor: Trisha McDonald	Audit Criteria: ISO 9001:2015 5.3	Auditees:
Audit Evidence:			
<p>By job descriptions, work plans were adjusted to show the QMS, SOPs and process documents. Staff has copies of their job descriptions, work plans and they know their KRA's. Copies of Job descriptions, SOP's and processes were received. All staff are aware of their Key Result Areas which they are made to sign to at the beginning of each year. This states the duties to be undertaken by staff.</p>			
Evaluation:			

During the audit of how the roles, responsibilities and authorities for the QMS was assigned and communicated within the organization it was established that ISO 9001:2015 5.3 which states that Top Management shall ensure that the roles, responsibilities and authorities for its relevant roles are assigned communicated and understood within the organization; there was no occurrence of a breach.

Effectiveness:

CONFORMITY REPORTS – LEADERSHIP

Audit of: Leadership	Auditor: Trisha McDonald	Audit Criteria: ISO 9001:2015 5.3 (a-b)	Auditees:
Audit Evidence:			
The General Manager for the office has the ultimate responsibility to ensure that the QMS conforms to International standards.			
Evaluation:			
During the audit of how the roles, responsibilities and authorities for the QMS assigned and communicated within the organization it was established that ISO 9001:2015 5.3 which states that Top Management shall ensure that the roles, responsibilities and authorities for its relevant roles are assigned communicated and understood within the organization; there was no occurrence of a breach.			
Effectiveness:			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00038

Non-Conformity Report #:	1	Auditor (s): Trisha McDonald	Date: October 15, 2019
Audit of :	Leadership	Audit Criteria: ISO 9001:2015 5.2.2	
Statement of Nonconformity:			
During the audit of the communicating of the quality policy, it was established that the quality policy was not communicated through the organization. This is a breach of ISO 9001:2015 5.2.2 (b, c) which states that the quality policy shall be communicated, understood and applied within the organization and be available to interested parties. The Policy was still in Draft and this makes it a non conformity,			

Responsible Party: Adella Cooper	
Auditor Signature:	Signature:

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Trisha McDonald	Date: October 15, 2019
Audit of : Leadership	Audit Criteria: N/A	
<p>Statement of Opportunity:</p> <p>There exists an opportunity for Improvement in demonstration of management leadership and commitment as minutes of meetings held at Constant Spring to show managements commitment to The QMS was not presented. Evidence was however provided to show that the implementation of the ISO was discussed at TAJ Senior level meeting.</p> <p>Responsible Party: Adella Cooper</p>		
Auditor Signature:		Signature:

CONFORMITY REPORTS – RISK AND OPPORTUNITIES MANAGEMENT

Audit of: Risk and Opportunities Management	Auditor: Trisha McDonald	Audit Criteria: ISO 9001:2015 6.1.1 (a-d)	Auditees: Princess Scott
<p>Audit Evidence:</p> <p>The SWOT, Stakeholder and PESTLE analysis were received and reviewed. The SWOT identified the office strengths, weakness opportunities and threats. The PESTLE Analysis identified the external factors which would affect the office and the level of possible or negative impact for each factor. The Stakeholder analysis recorded the interested stakeholders to the tax officer and these stakeholders needs, wants and expectations. It also went further to record the need, expectation and wants required by the office/location from the stakeholders. The heading on the documents for the SWOT, PESTLE and Stakeholder analysis did not reflect that the document was for the location (Constant Spring Tax Office) that the certification was being sought.</p>			
<p>Evaluation:</p>			

During the audit of opportunities and risks it was established that ISO 9001:2015) & 6.1.1 (a-d) which states that the organization shall consider the issues referred to in 4.1. and 4.2 and determine the risks and opportunities that need to be addressed , there was no occurrence of a breach as risks and opportunities that could influence the performance of the QMS were identified through the risk analysis carried out from the SWOT, Pestle and stakeholders analysis.

Effectiveness:

CONFORMITY REPORTS – RISK AND OPPORTUNITIES MANAGEMENT

Audit of: Risk and Opportunities Management	Auditor: Trisha McDonald	Audit Criteria: ISO 9001:2015 6.1.2	Auditees: Princess Scott
<p>Audit Evidence:</p> <p>The sub risk register was inspected and the risk tables in the register detailed the actions to be taken to address risks and opportunities.</p>			
<p>Evaluation:</p> <p>During the audit of opportunities and risks it was established that ISO 9001:2015) & 6.1.2 which states that the organization shall plan actions to address these risks and opportunities; there was no occurrence of a breach as the criteria document in the risk register shows what actions the organization would take to address risks and opportunities.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – CONTINUAL IMPROVEMENT PROCESS

Audit of: Continual Improvement Process	Auditor: Trisha McDonald	Audit Criteria: ISO 9001:2015 10.1	Auditees: Kevon Campbell
<p>Audit Evidence:</p> <p>this would be had from the Verification report, however the report is not yet completed. We received some of the findings from the areas completed where non-conformities were identified</p>			
<p>Evaluation:</p> <p>During the review of Continual Improvement , it was established that there was no occurrence of a breach of ISO 9001:2015 10.1. Because this is the first cycle for</p>			

implementation, the QMS is in the implementation mode so it not mature enough to measure Continual Improvement (CI). The mechanism to measure CI is in place. Subsequent to this audit we will be able to measure CI.

Effectiveness:

CONFORMITY REPORTS – CONTINUAL IMPROVEMENT PROCESS

Audit of: Continual Improvement Process	Auditor: Trisha McDonald	Audit Criteria: ISO 9001:2015 10.2.1	Auditees: Kevon Campbell
<p>Audit Evidence:</p> <p>The findings from the areas completed in the verification report showed that there were some areas of non-conformities. No action has yet been taken to control and correct it as the verification is not yet completed. Some Managers though had met on October 14, 2019 to discuss the non-conformities they received. They have not yet had time to correct and control, but have taken action to discuss the findings with a view to correct.</p>			
<p>Evaluation:</p> <p>During the audit of Continual Improvement it was established that there was no occurrence of a breach of ISO 9001:2015 10.2.1 as the verification report which identified non conformity was not yet completed and those areas for which non conformities were identified, the managers would not have had time to address them as yet.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PERFORMANCE.

Audit of: Performance.	Auditor: Trisha McDonald	Audit Criteria: ISO 9001:2015 9.1.1	Auditees: Kevon Campbell
<p>Audit Evidence:</p> <p>this is done by carrying out verification audits. The verification audit is not yet completed , as such they would not have had time to correct any non conformities as yet. The findings from the areas completed were requested and reviewed.</p>			
<p>Evaluation:</p> <p>During the audit of the Performance process it was established that ISO 9001:2015 9.1.1, which states that the organization shall retain appropriate DI as evidence of the results of monitoring, measuring and evaluation it was found that there was no</p>			

occurrence of a breach as DI is being maintained for monitoring.

Effectiveness:

CONFORMITY REPORTS – PERFORMANCE.

Audit of: Performance.	Auditor: Trisha McDonald	Audit Criteria: ISO 9001:2015 9.1.2	Auditees: Kevon Campbell
Audit Evidence: The annual external market research conducted by Market Research Services Ltd for 2018 was received and reviewed. The survey sought to derive the index of customer satisfaction for the year 2018 from taxpayers from all Tax Offices. The report detailed the findings per location.			
Evaluation: During the audit of the Performance process it was established that ISO 9001:2015 9.1.2, which states that the organization shall monitor customers perceptions of the degree to which their needs and expectations have been fulfilled, it was found that there was no occurrence of a breach as customers satisfaction was being monitored.			
Effectiveness:			

CONFORMITY REPORTS – PERFORMANCE.

Audit of: Performance.	Auditor: Trisha McDonald	Audit Criteria: ISO 9001:2015 9.2.2	Auditees: Kevon Campbell
Audit Evidence: This audit was scheduled by the Implementation Team. However it would be the CIA who is responsible to schedule the future audits. This should be adjusted in the SOP for Internal Audit. the CIA presented her draft 2020/2021 Audit Plan and it was seen where the ISO Audits were scheduled for once every quarter.			
Evaluation: During the audit of the Performance process it was established that ISO 9001:2015 9.2.2, which states that the organization shall have documented information on scheduling of audits, it was found that there was no occurrence of a breach as ISO audits were being scheduled.			
Effectiveness:			