

# Spanish Town Tax Office

## ISO 9001:2015 Quality Management System Audit

### Internal Audit Report

## CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 clause 8.1 a.	Auditees: Ruth Francis
<p>Audit Evidence:</p> <p>Interview conducted with Manager, Collection August 18, 2021 reveals that documents required for the relicensing of motor vehicles are expired registration certificate, valid fitness, valid insurance certificate or cover note. In the case of public passenger vehicle and commercial carrier a valid road licence is required. Eight (8) taxpayers were observed August 18, 2021 and the documents they submitted for relicensing of motor vehicles were examined and these were, the expired registration certificate, a valid fitness and a valid insurance certificate.</p>			
<p>Evaluation:</p> <p>Observation and verification of documents carried out August 18, 2021 for the Receipt and Processing of Payments Inline revealed that eight (8) taxpayers submitted their expired registration certificate, a valid fitness, and valid insurance certificate as required for the relicensing of motor vehicles. This conforms to ISO 9001: 2015, Clause 8.1 (a) which states: The organization shall plan, implement and control the processes needed to meet the requirements for the provision of products and services, and to implement the actions determined by: a) determining the requirements for the products and services;</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: SOP #13	Auditees: Ruth Francis
<p>Audit Evidence:</p> <p>A sample of twenty one 21 MVRC's processed on August 16 &amp; 17, 2021 for the relicensing of motor vehicles were selected and the correct licence duty was collected. The MVRC's reviewed were as follows : 6352902, 6352903, 6352904, 6006522, 6351543, 6351552, 6352520,6352521,6352538 6352723, 6352728, 6351880, 6351888, 6352472 6352476 ,6352620, 6352635 ,6352640,6352551</p>			

6352554, 6352738

Evaluation:

Examination of 21 MVRC's processed on August 18, 2021 for the Receipts and Processing of Payments Inline revealed that the correct licence duty was collected, which conforms to SOP #13 'which states that the Collection Officer receives the required payment for the taxpayer'.

Effectiveness:

### CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 7.5.3.2 a & b	Auditees: Ruth Francis
Audit Evidence:  Twenty one (21) expired MVRC's processed August 16 & 17, 2021 were examined and the triplicate (yellow) copy are retained. They were properly glued and were filed in date order, a control number per Collection Officers. They were stored in the forms room which was kept locked. This room was accessible to the Manager, Collections, Senior Collection Officer and Management Services Officer. The MVRC's reviewed were as follows: 6352902, 6352903, 6352904, 6006522, 6351543, 6351552, 6352520, 6352521, 6352538, 6352723, 6352728, 6351880, 6351888, 6352472, 6352476, 6352620, 6352635, 6352640, 6352551, 6352554, 6352738			
Evaluation:  The audit checks of 21 MVRC's processed August 16 & 17, 2021 for the Receipts and Processing of Payments Inline revealed that they were readily available and were stored in a secure room, which conforms with ISO 9001: 2015, Clause 7.5.3.2 'For the control of documented information, the organization shall address the following activities, as applicable: a) distribution, access retrieval and use; b) storage and preservation, including preservation of legibility.			
Effectiveness:			

### CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 clause	Auditees: Ruth Francis
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Payments (inline and online)	8.6 (a &b)	
<p>Audit Evidence:</p> <p>Observation conducted August 18, 2021 for the Collection Officers revealed that fourteen (14) original payment receipts (CAS 09), series 18059215-18059218, 18269907-18269910, 18276132-18276135 and 18606129-18606132 were seen stamped and signed. The signature of the Collection Officer was reflected on the pink copy as it is carbonated.</p>		
<p>Evaluation:</p> <p>The audit reveals that both the original and copy of 14 payment receipts processed August 18, 2021 for the Receipts and Processing of Payments Inline were signed and the original copy was stamped and given to taxpayer, which was in conformity with ISO 9001: 2015, clause 8.6 which states that 'The organization shall retain documented information on the release of products and services. The documented information shall include: a) evidence of conformity with the acceptance criteria; b) traceability to the person(s) authorizing the release.</p>		
<p>Effectiveness:</p>		

## CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 clause 8.6(b)	Auditees: Ruth Francis
<p>Audit Evidence:</p> <p>During the observation August 18, 2021, the taxpayer's documents were vetted by the Collection Officers before the transaction was processed. The documents such as expired registration, insurance certificate, fitness certificate, traffic tickets and provision learner's documents and property tax payment advice was also inspected by audit.</p>			
<p>Evaluation:</p> <p>Observation conducted August 18, 2021 for the Receipts and Processing of Payments Inline reveals that the documents presented to Collection Officers for processing were checked and found to be consistent with the receipts generated. This conforms to ISO 9001: 2015, clause 8.6 (b) which states that The organization shall retain documented information on the release of products and services. The documented information shall include: b) traceability to the person(s) authorizing the release</p>			

Effectiveness:

### CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 Clause 7.1.3 b	Auditees: Ruth Francis
Audit Evidence:  Five (5) Collection Officers K. Bryan, A. Latty, J. Thomas, S. Shand and T. Ridley stamp was inspected and tested August 18, 2021 by stamping a document and they were working as the Collector of Taxes the name of the tax office and code was visible.			
Evaluation:  The examination and testing of five (5) Collection Officers stamp conducted August 18, 2021 for the Receipt and Processing of Payments Inline reveals that they were working effectively as the Collector of Taxes, name of the tax office and code are visible on the payment receipts. This conforms to ISO 9001: 2015, clause 7.1.3 (b) which states that 'The organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services. (b) equipment, including hardware and software;			
Effectiveness:			

### CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 Clause 7.1.3 b	Auditees: Ruth Francis
Audit Evidence:  Interview and inspection conducted August 18, 2021, of nine (9) cash registers for station one (1) to nine (9) were verified and they were working with functional keys.			
Evaluation:  During the audit of the Receipt and Processing of Payments Inline nine (9) cash registers for station one (1) to nine (9) were checked August 18, 2021 and they were			

working effectively. This conforms to ISO 9001:2015 section 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. b) equipment, including hardware and software.'

Effectiveness:

### CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 Clause 7.1.3 b	Auditees: Ruth Francis
<p>Audit Evidence:</p> <p>Eight (8) printers were verified August 8, 2021 in the cashier's cubicles and interview conducted with Collection Manager revealed that there were eight (8) computers and they were working effectively. Five (5) Collection Officers, K. Bryan, A. Latty, J. Thomas, S. Shand and T. Ridley were observed using the printers and all five (5) were working effectively.</p>			
<p>Evaluation:</p> <p>Audit reveals that there were eight (8) printers for Receipts and Processing of Payment Inline. Observation carried out August 18, 2021 and five (5) of the printers that were being used by Collection Officers were working effectively. This was conforming to ISO 9001:2015 section 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. b) equipment, including hardware and software</p>			
<p>Effectiveness:</p>			

### CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 Clause 7.5.2 (a)	Auditees: Ruth Francis
<p>Audit Evidence:</p> <p>Interview conducted with Taxpayer Service Officer August 17, 2021 reveals that</p>			

access are granted to taxpayers once all the required documents such as authorisation letter, a valid ID are uploaded and the relevant fields are filled out. A sample of ten (10) taxpayers; I. Gordon, J. Allen, Easy Budget, R. Johnson, W. Graham, A. Powell, S. Huggins, C Johnson, M. Bennet and J. Fulcott were checked on RAIS and all had the required documents.

Evaluation:

Interview conducted and audit verification on August 17, 2021 for Receipt and Processing of Payments Online, it was revealed that access were granted to ten (10) taxpayer to the web portal as they uploaded the required documents such as authorisation letter, a valid ID and complete the relevant fields correctly. This conforms to ISO 9001:2015 clause 7.5.2 which states that 'When creating and updating documented information, the organization shall ensure appropriate: a) identification and description (e.g. a title, date, author, or reference number);

Effectiveness:

## CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 Clause 8.5.1 c	Auditees: Ruth Francis
<p>Audit Evidence:</p> <p>Interview conducted with Manager, Taxpayer Accounts and Return Processing August 18, 2021 reveals that the payment que is checked every morning and periodic checks are carried out during the day. The payment que was observed checked by the Manager, Taxpayer Accounts and Return Processing August 18, 2021.</p>			
<p>Evaluation:</p> <p>The audit of the Receipt and Processing of Payments Online for the period April 1, 2021 to August 12, 2021, reveals that the payment que was checked every morning and periodic checks were carried out during the day. The observation carried out August 18, 2021 verify that the payment que was checked. This conforms to ISO 9001:2015 clause 8.5.1 (c ) which states that: 'The organization shall implement production and service provision under controlled conditions. Controlled conditions shall include, as applicable: c) the implementation of monitoring and measurement activities at appropriate stages to verify that criteria for control of processes or outputs, and acceptance criteria for products and services, have been met;</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 Clause 7.5.2 (a)	Auditees: Ruth Francis
<p>Audit Evidence:</p> <p>Interview conducted with Manager, Collections August 17, 2021 reveals that confirmation numbers are generated by the system when a taxpayer makes an online payment. The details of the payments are also noted which taxpayer can print for reference.</p>			
<p>Evaluation:</p> <p>Based on Interview conducted August 17, 2021 for Receipt and Processing of Payments Online it was revealed that confirmation numbers are generated by the system once a taxpayer makes an online payment. This conforms to ISO 9001:2015 clause 7.5.2 (a) which states that ‘When creating and updating documented information, the organization shall ensure appropriate: a) identification and description (e.g. a title, date, author, or reference number);</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 Clause 8.5.1 c	Auditees: Ruth Francis
<p>Audit Evidence:</p> <p>The Manager, Taxpayer Accounts and Return Processing was observed checking the Payment Correction Que on RAIS August 18, 2021 and Vrstan Drywall Ltd was flagged for Invalid Period. It was assigned to a Taxpayer Accounts Officer who was also observed retrieving the work item and analyses that the company started August 1, 2021 and the filing period was July 31 2021.</p>			
<p>Evaluation:</p> <p>During the audit of the Receipting and Processing of Payments Online for the period April 1, 2021 to August 12, 2021, the Manager, Taxpayer Accounts and Return Processing was observed retrieving one (1) work item from the payment correction</p>			



que on RAIS August 18, 2021 for a taxpayer who was flagged for Invalid Period. This conforms to ISO 9001:2015 clause 8.5.1 (c ) which states that: 'The organization shall implement production and service provision under controlled conditions. Controlled conditions shall include, as applicable: c) the implementation of monitoring and measurement activities at appropriate stages to verify that criteria for control of processes or outputs, and acceptance criteria for products and services, have been met;

Effectiveness:

## CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001: 2015 7.4	Auditees: Ruth Francis
<p>Audit Evidence:</p> <p>Interview conducted August 17, 2021 with Taxpayer Service Officer reveals that access are granted to RAIS when the taxpayer is register for eService access online or inline by completing the application form correctly and submit supporting documents such as a valid ID and an authorisation letter. A sample of ten (10) applicants: I Gordon; R. Sewell; N. Allen' J. Fulcott; R. Johnson; M. Whyte; O. Guy; T. Vernon; M. Bennet and L. Armstrong were checked on RAIS and all had supporting documents and were granted access to RAIS during the period April 1, 2021 to July 31, 2021.</p>			
<p>Evaluation:</p> <p>The audit of the Receipting and Processing of Payment Online confirms that ten (10) taxpayers had supporting documents were granted access to RAIS for the period April 1, 2021 to July 31, 2021 as a Web email were seen on the RAIS platform that was emailed to the taxpayers'. This is conforming to ISO 9001-2015 Clause 7.4 The organization shall determine the internal and external communications relevant to the quality management system, including: a. on what it will communicate; b. when to communicate; c. with whom to communicate; d. how to communicate; e. who communicates;</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – RECEIPT AND PROCESSING OF PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 Clause 7.1.3 b	Auditees: Ruth Francis
<p>Audit Evidence:</p> <p>Audit observation and interview conducted with Manager, Collection August 18, 2021 reveals that there were six (6) computers that can be used in the Receipting and Processing Payments Online and they all are working effectively.</p>			
<p>Evaluation:</p> <p>The audit conducted August 18, 2021 for the Receipting and Processing of Payment Online reveals that there were six (6) computers and they are working effectively. This is conforming to ISO 9001:2015 section 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. b) equipment, including hardware and software</p>			
<p>Effectiveness:</p>			

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00001		
Non-Conformity Report #: 1	Auditor (s): Paula Wallace-Stewart	Date: August 31, 2021
Audit of : Receipt and Processing of Payments (inline and online)	Audit Criteria: ISO 9001:2015 7.5.3.1b	
<p>Statement of Nonconformity:</p> <p>During the audit of the Receipt and Processing of Payments Inline for the period April 1, 2021 - August 13, 2021, it was observed that copies of the payment receipts (CAS 09) were not stored in a restricted area. This was not conforming with ISO 9001: 2015, clause 7.5.3.1 (b) which states that ' Documented information required by the quality management system and by this International Standard shall be controlled to ensure: b) it is adequately protected (e.g. from loss of confidentiality, improper use, or loss of integrity).</p>		
Responsible Party: Horatio Williams		
Auditor Signature:		Signature:

OPPORTUNITY REPORT
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Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Paula Wallace-Stewart	Date: August 31, 2021
Audit of : Receipt and Processing of Payments (inline and online)	Audit Criteria: SOP #22	
<p>Statement of Opportunity:</p> <p>There is an opportunity to improve SOP 22 of the Receipt and Processing of Payments Inline as unused stock at the end of the day activities are returned to Manager, Collection or Senior Collection Officer and not the stock clerk.</p>		
Responsible Party: Horatio Williams		
Auditor Signature:		Signature:

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00002		
Opportunity Report #: 2	Auditor (s): Paula Wallace-Stewart	Date: August 31, 2021
Audit of : Receipt and Processing of Payments (inline and online)	Audit Criteria: SOP #24	
<p>Statement of Opportunity:</p> <p>There is an opportunity to improve SOP 24 of the Receipt and Processing Payments Inline to include recording of daily revenue collected in the balance book and a fix signatures.</p>		
Responsible Party: Horatio Williams		
Auditor Signature:		Signature:

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00003		
Opportunity Report #: 3	Auditor (s): Paula Wallace-Stewart	Date: August 31, 2021
Audit of : Receipt and	Audit Criteria: SOP #24	

Processing of Payments (inline and online)		
<p>Statement of Opportunity:</p> <p>There is an opportunity to improve SOP 24 of the Receipt and Processing Payments Inline by taking out the word or and replace it with the word and as balancing procedure is carried out with more than one officer.</p>		
Responsible Party: Horatio Williams		
Auditor Signature:	Signature:	