

Spanish Town Tax Office

ISO 9001:2015 Quality Management System Audit

Internal Audit Report

CONFORMITY REPORTS – CONDUCTING AUDITS (FIELD AND DESK)

Audit of: Conducting Audits (Field and Desk)	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 Clause 7.5.3.1 a	Auditees: Easton Robinson
<p>Audit Evidence:</p> <p>The Manager Audit stated that she received an email dated April 30, 2021 from the Assistant General Manager (AGM), with programmes documents which included the case listing. The case listing shows details as follows: audit type, tax type, TRN and taxpayer names, which is to be assigned to tax auditors. A total of sixteen (16) cases were assigned to the Manager, Audit as follows: GCT Risk Sc- eight (8); DTCT- five (5) and FIA (3). Another email was sent by the AGM on August 16, 2021 with fifteen (15) GCT cases for assignment.</p>			
<p>Evaluation:</p> <p>During the review of the Audit and Assessment process, it was ascertained that the AGM emailed the programmes document which included the case listing to the Manager Audit, which conforms with Conducting Audit and Assessment (Desk and Field) SOP clause 9.1. AGM forwards the programmes document via email to the Manager, Audit. This evidence also conforms with ISO 7.5.3.1 a which states that documented information required by the quality management system and by this International Standard shall be controlled to ensure a) it is available and suitable for use, where and when it is needed.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – CONDUCTING AUDITS (FIELD AND DESK)

Audit of: Conducting Audits (Field and Desk)	Auditor: Deandra Harvey Leachman	Audit Criteria: Audit and Assessment SOP Clause 9.12.14 and 9.15.12	Auditees: Easton Robinson
<p>Audit Evidence:</p> <p>The Manager, Audit and Assessment stated that closing conference memorandum and audit reports are to be uploaded to RAiS. From the monthly closed cases report for the period April 2021 to July 2021; RAIS was checked for uploaded documents namely the closing conference and audit report for three (3) cases. The checks revealed that these documents were uploaded for all three (3) cases as follows: Sashana Beharie-119-318-431; Dawn Brown-101-116-233; Barlig Investment Co. Ltd.-000-574-066</p>			
<p>Evaluation:</p>			

During the review of the Audit and Assessment process, it was ascertained that all required documents were uploaded to RAIS for all three (3) closed cases selected from the period April 2021 to July 2021, which complied with the Conducting Audits and Assessments (Field and Desk) SOP clause 9.12.14- scans and uploads the Closing Conference Memo to RAiS and 9.15.12-uploads the audit reports to RAiS. The evidence fulfills ISO 9001: 2015 7.5.3.2.a & b- which states that for the control of documented information, the organization shall address the following -a) distribution, access, retrieval and use; b) storage and preservation, including preservation of legibility.

Effectiveness:

CONFORMITY REPORTS – CONDUCTING AUDITS (FIELD AND DESK)

Audit of: Conducting Audits (Field and Desk)	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 Clause 8.5.2	Auditees: Easton Robinson
<p>Audit Evidence:</p> <p>It was ascertained from the Manager, Audit that the delivery slip or copy of signed Notice of Assessment is uploaded to RAiS as proof of delivery. From the sample of three (3) closed cases selected for the period April 2021 to July 2021, RAiS was checked to verify that signed delivery slips are uploaded; all cases checked had delivery slips uploaded to RAIS as follows: Sashana Beharie; Dawn Brown; Barlig Investment Co. Ltd.</p>			
<p>Evaluation:</p> <p>During the review of the Audit and Assessment process, it was ascertained from RAIS checks, that for the period April 2021 to July 2021, all three (3) cases selected showed that delivery slips were uploaded to RAIS. This complies with the Conducting Audits and Assessments (Field and Desk) SOP section 9.14.11 which state that the Tax Auditor uploads signed delivery slip and/or signed memo from the Registry and a copy of the Notice of Assessment" to RAiS, if signed by the taxpayer. This evidence fulfills ISO 9001: 2015 8.5.2 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.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – CONDUCTING AUDITS (FIELD AND DESK)

Audit of:	Auditor: Deandra	Audit Criteria: ISO	Auditees: Easton
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Conducting Audits (Field and Desk)	Harvey Leachman	9001:2015 Clause 8.5.1 c	Robinson
<p>Audit Evidence:</p> <p>It was ascertained from the Manager, Audit that a workload review is to be completed by a specific date stated by the AGM. This review sheet is to be completed by each auditor and emailed to the Manager, Audit, who would then complete the recommendations/instructions section on the worksheet and state date reviewed, after discussions with each Auditor. The workload review sheets were requested for the period April 2021 to August 2021 for verification of review by Manager, Audit. Examination revealed that the recommendations/instructions section on workload reviews sheets were completed by the manager and reviewed dates noted on sheets as follows: 21.04.2021; 12.05.2021; 02.06.2021; 23.06.2021; 14.07.2021 and 04.08.2021. It was also verified that the manager review dates on the workload review reports match the cut-off dates stated by the AGM.</p>			
<p>Evaluation:</p> <p>During the review of the Audit and Assessment process, it was ascertained that for the period April 2021 to July 2021 the Manager, Audit, conducted a periodic workload review as per dates specified by the AGM, with each member of her team. Workload review sheets were dated (21.04.2021; 12.05.2021; 02.06.2021; 23.06.2021; 14.07.2021 and 04.08.2021) and the section for recommendations and instructions on the worksheets were completed by the Manager, Audit. This evidence fulfills ISO 9001: 2015 8.5.1 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 – CONDUCTING AUDITS (FIELD AND DESK)

Audit of: Conducting Audits (Field and Desk)	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 Clause 7.1.2	Auditees: Easton Robinson
<p>Audit Evidence:</p> <p>The Manager, Audit stated that there is a total of six (6) Auditors, excluding herself. They are Sophia Griffiths; Wayne Bogle; Jenny Elliott; Donnette Stephenson; Felicia Johnson and Nescia Green-Thomas.</p>			
<p>Evaluation:</p> <p>During the audit of the Audit and Assessment process, it was ascertained from</p>			

Manager, Audit stated that her team has a total of (6) auditors who had access to RAiS .This evidence conforms with ISO 9001:2015 7.1.2- The organization shall determine and provide the persons necessary for the effective implementation of its quality management system and for the operation and control of its processes..

Effectiveness:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00001

Non-Conformity Report #:	Auditor (s): Deandra Harvey Leachman	Date: August 31, 2021
Audit of : Conducting Audits (Field and Desk)	Audit Criteria: ISO 9001:2015 Clause 8.5.1 c	
<p>Statement of Nonconformity:</p> <p>During the review of the Audit and Assessment process for the period April 2021 - July 2021, it was ascertained from RAIS checks that the pre-contact analysis documents did NOT show the manager/reviewer name and date of review for all three (3) closed cases examined. This does not comply with the Conducting Audits and Assessments (Field and Desk) SOP clause 9.3.31, which states that the Manager, Audit and Assessment affixes name and date to the Analysis indicating review and approval, if no adjustments are required. This evidence also does not conform with ISO 9001: 2015 clause 8.5.1.c- which states 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>Responsible Party: Beverley Taylor Thomas</p>		
Auditor Signature:		Signature:

OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

Opportunity Report #:	Auditor (s): Deandra Harvey Leachman	Date: August 31, 2021
Audit of : Conducting Audits (Field and Desk)	Audit Criteria: N/A	
Statement of Opportunity:		

During the review of the Audit and Assessment process, there is an opportunity for improvement of the SOP to include the definitions for desk and field audit and the detail steps for desk audit as this is not specified in the SOP.

Responsible Party: Beverley Taylor Thomas

Auditor Signature:	Signature:
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