

St. Andrew RSC

Scheduled QMS Audit

Internal Audit Report

Audit Dates: January 17, 2022 - January 17, 2022

Audit Report: Scheduled QMS Audit Internal Audit Company Limited	Audit: Report No. 378
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Audited Facility: Company Limited
Address: 191 Constant Spring Road
Audit Team: Kerena Graham, Sherine Daley, Tasha Henry, Trisha McDonald,
Makeda Foster, Hopal Waysome, Phercia Thompson-Campbell, Georgette
Thompson
Date Of Audit: January 17, 2022 - January 17, 2022
Scope Of Audit: TBD
Contact Person:

Summary of Non-Conformities Identified in The Internal Audit Process

Process #	Process Names	Non Confor mances
1	Driver's Licence Application and Production (New and Renewal)	2
2	e-Services Registration	2
3	GCT Registration	2
4	Management	4
5	Processing Zero Rating Requests	3
6	Substitute Motor Vehicle Titles	1
7	TRN Registration	1
	TOTAL	15

Summary of Conformities Identified in The Internal Audit Process

Process #	Process Names	Conformanc es
1	Driver's Licence Application and Production (New and Renewal)	5
2	e-Services Registration	7
3	GCT Registration	5
4	Motor Vehicle Registration	12
5	Motor Vehicle Transfer	10
6	Processing Zero Rating Requests	10
7	Production of motor vehicle titles	9
8	Substitute Motor Vehicle Titles	5
9	TRN Registration	7
	TOTAL	70

Summary of Opportunities for Improvement Identified in The Internal Audit Process

Process #	Process Names	Conformanc es
1	Driver's Licence Application and Production (New and Renewal)	3
2	GCT Registration	1
3	Motor Vehicle Registration	1

4	Motor Vehicle Transfer	1
5	TRN Registration	1
	TOTAL	7

TBD

AUDIT BRIEF

Audit Ref	1637685628	Audit of:	Scheduled QMS Audit
Date Scheduled	January 17, 2022 - January 17, 2022	Locations	St. Andrew RSC
Audit Team: Kerena Graham, Sherine Daley, Tasha Henry, Trisha McDonald, Makeda Foster, Hopal Waysome, Phercia Thompson-Campbell, Georgette Thompson Audit Team Leader: Trisha McDonald	Process Owner(s): 	Denise McLean-Powell-AGM Tax Payer Service and Education Venis Erskine Kerr-General Manager Venice Ricketts-Process owner	
Purpose: TBD			
Background and Context: TBD			
Scope: TBD			
Criteria: TBD			
Objectives: TBD			

Company Limited Audit Plan

Opening Meeting:

Who: Trisha McDonald

When: Monday, `January` `17`, 2022

Where: Virtual Online (via Microsoft Teams)

What to cover: Risk and opportunities, Customer Feedback, Monitoring of Quality Objectives, Taxpayer Service and Education processes

The Audit

TBD

Closing Meeting:

Who: N/A

When: Tuesday, `November` `30`, 2021

Where: Virtual Online (via Microsoft Teams)

AUDIT SCHEDULE

Processes	Auditor	Auditee	Date/Time
e-Services Registration	Phercia Thompson-Campbell	Dorret Lopez	November 16, 2021 9:00 AM - F November 30, 2021 5:00 PM
Production of motor vehicle titles	Kerena Graham	Terry Ann Newell Smith	November 16, 2021 9:00 AM - F November 30, 2021 5:00 PM
Motor Vehicle Transfer	Tasha Henry	Juliet Burgher	November 16, 2021 9:00 AM - F November 30, 2021 5:00 PM
Substitute Motor Vehicle Titles	Tasha Henry	Juliet Burgher	November 16, 2021 9:00 AM - F November 30, 2021 5:00 PM
Motor Vehicle Registration	Tasha Henry	Juliet Burgher	November 16, 2021 9:00 AM - F November 30, 2021 5:00 PM
GCT Registration	Makeda Foster	Juliet Burgher	November 16, 2021 9:00 AM - F November 30, 2021 5:00 PM
TRN Registration	Georgette Thompson	Sherene Newby	November 16, 2021 9:00 AM - F November 30, 2021 5:00 PM
Processing Zero Rating Requests	Hopal Waysome	Sherene Newby	November 16, 2021 9:00 AM - F November 30, 2021 5:00 PM
Driver's Licence Application and Production (New and Renewal)	Sherine Daley	Juliet Burgher	November 16, 2021 9:00 AM - F November 30, 2021 5:00 PM
Management	Trisha McDonald	Venis Erskine Kerr	November 16, 2021 9:00 AM -

CONFORMITY REPORTS – E-SERVICES REGISTRATION

Audit of: e-Services Registration	Auditor: Phercia Thompson-Campbell	Audit Criteria: ISO 9001:2015 Clause 7.5.3.1 & 7.5.3.2	Auditees: Dorret Lopez
<p>Audit Evidence:</p> <p>A sample of 15 eServices Inline application forms were selected from two files seen kept inside a drawer, and an examination of the files revealed that the supporting documents were properly filed.</p>			
<p>Evaluation:</p> <p>During the audit of Registration for eServices (Inline) for the period August 2021 - November 2021, the required supporting documentation for Registration for eServices Inline was seen retained and kept for future use. This conforms with ISO:9001:2015, Clause 7.5.3.1 which states: 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. Section 7.5.3.2 For the control of documented information, the organization shall address the following activities, as applicable: (d) retention and disposition</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – E-SERVICES REGISTRATION

Audit of: e-Services Registration	Auditor: Phercia Thompson-Campbell	Audit Criteria: ISO 9001:2015 Clause 8.5.2	Auditees: Dorret Lopez
<p>Audit Evidence:</p> <p>From the sample size of 15 inline application forms examined, the tax portal logins which gives taxpayers access to the eServices platform were seen recorded in Section C, Box 15 on all the forms examined.</p>			
<p>Evaluation:</p> <p>During the audit of Registration for eService Inline for the period August 2021 - November 2021, it was determined that taxpayers had access to eService platform This conforms with ISO:9001:2015, 8.5.2, Clause 3 which states: The organization shall use suitable means to identify outputs when it is necessary to ensure the conformity of products and services. The organization shall control the unique</p>			

identification of the outputs when traceability is a requirement, and shall retain the documented information necessary to enable traceability.

Effectiveness:

CONFORMITY REPORTS – E-SERVICES REGISTRATION

Audit of: e-Services Registration	Auditor: Phercia Thompson-Campbell	Audit Criteria: ISO 9001:2015 Clause 8.1 (a, b & d)	Auditees: Dorret Lopez
Audit Evidence: An examination of authorization letters from the sample selected revealed that representatives were named in the letters to managed individuals' accounts. Also, the accompanying identification for representatives were seen.			
Evaluation: During the audit of Registration for eService (Inline) for the period August 2021 - November 2021, it was determined that the necessary control was in place to guide the processes. This conforms with ISO 9001:2015 Clause 8.1 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 in Clause 6 by: a) determining the requirements for the products and services; b) establishing criteria for: 1) the processes; 2) the acceptance of products and services; d) implementing control of the processes in accordance with the criteria.			
Effectiveness:			

CONFORMITY REPORTS – E-SERVICES REGISTRATION

Audit of: e-Services Registration	Auditor: Phercia Thompson-Campbell	Audit Criteria: ISO 9001:2015 Clause 7.1.2	Auditees: Dorret Lopez
Audit Evidence: A staff listing obtained from the auditee confirmed that all the taxpayer service positions listed on the staff structure have been filled.			
Evaluation: During the audit of Registration for eService Inline for the period August 2021 to November 2021, it was established that there was adequate personnel to effectively implement its quality system. This conforms with ISO 9001:2015, Clause 7.1.2 which			

states: The organization shall determine, provide the persons necessary for the effective implementation of its quality management system and for the operation and control of its processes.

Effectiveness:

CONFORMITY REPORTS – E-SERVICES REGISTRATION

Audit of: e-Services Registration	Auditor: Phercia Thompson-Campbell	Audit Criteria: Registration for eService Online SOP, steps 7, 8 & 9	Auditees: Dorret Lopez
<p>Audit Evidence:</p> <p>In an interview with the auditee, it was disclosed that upon taxpayer service officers verifying the correctness of information entered by taxpayers, an approval tab is ticked in RAIS that generate webmail approvals and sends to taxpayers. From the sample examined, webmail approvals were seen for all the online applications.</p>			
<p>Evaluation:</p> <p>During the audit of Registration for eService Online for the period August 2021 to November 2021, it was determined that information entered in RAIS for online applications have been verified correct prior to approvals. This confirms with SOP steps 7, 8 & 9 which states: Taxpayer Education Officer/Client Relationship Manager RECEIVES assigned application through task queue in RAIS. ENTERS the taxpayer's TRN to retrieve the taxpayer's information. VERIFIES the correctness of the information.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – E-SERVICES REGISTRATION

Audit of: e-Services Registration	Auditor: Phercia Thompson-Campbell	Audit Criteria: ISO: 9001:2015 8.5.2 Clause 3	Auditees: Dorret Lopez
<p>Audit Evidence:</p> <p>The customer springboard in RAIS was examined for webmail generated emails approvals, and approvals were seen for the sample size selected.</p>			
<p>Evaluation:</p> <p>During the audit of Registration for eService Online for the period August 2021 to November 2021, it was determined that web generated emails were stored in RAIS</p>			

that enabled traceability. This conforms with ISO:9001:2015 8.5.2, clause 3 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 – E-SERVICES REGISTRATION

Audit of: e-Services Registration	Auditor: Phercia Thompson-Campbell	Audit Criteria: ISO 9001:2015 Clause 7.1.3(b)	Auditees: Dorret Lopez
<p>Audit Evidence:</p> <p>A physical count of the equipment assigned to the Taxpayer Service Unit revealed that a total of five computers, one scanner and one printer were assigned to the unit. Though the computers and scanner were deemed adequate to facilitate the processes, the auditee advised that the printer frequently malfunctions.</p>			
<p>Evaluation:</p> <p>During the audit of Registration for eService Online for the period August 2021 to November 2021, it was established that there was adequate infrastructure to facilitates the operations. This conforms with ISO 9001:2015, Clause 7.1.3 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. Infrastructure can include: b) equipment, including hardware and software.</p>			
<p>Effectiveness:</p>			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00001

Non-Conformity Report #: 1	Auditor (s): Phercia Thompson-Campbell	Date: November 30, 2021
Audit of : e-Services Registration	Audit Criteria: Registration for eService Inline SOP, steps 9 & 15(a)	
<p>Statement of Nonconformity:</p> <p>During the audit of Registration for eService (Inline) for the period August 2021 - November 2021, it was established that 3 of 15 application forms examined were not ticked in the relevant section of the FOR OFFICIAL USE ONLY section of the form.</p>		

This contradicts SOP steps 15 (a) which states, "Taxpayer Service Officer/Taxpayer Education Officer COMPLETES the 'For Official Use Only' section of the application form as follows: a) IDENTIFICATION PRESENTED - Indicate ID received with the application form by placing a tick in the box beside the listed item. In addition, it was established that 1 of 15 forms did not have the applicant's signature affixed. This contradicts with SOP, step 9 which states in part, "Taxpayer COMPLETES and signs form.."

Responsible Party: Denise McLean-Powell

Auditor Signature:	Signature:
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NONCONFORMITY REPORT

Incident Identification Number: 000000.00002

Non-Conformity Report #: 2	Auditor (s): Phercia Thompson-Campbell	Date: November 30, 2021
Audit of : e-Services Registration	Audit Criteria: Registration for eService Online SOP, step 4	

Statement of Nonconformity:

During the audit of Registration for eService Online during the period August 2021 - November 2021, the required identification for an Account Manager was not seen uploaded in RAIS. This contradicts step 4 of the SOP which states: Taxpayer UPLOADS all supporting documents. a) Supporting documents include ID (Driver's Licence, Passport or National ID for individuals and a stamped letter naming the Account Manager and the identification for those individuals and organization having a representative.

Responsible Party: Denise McLean-Powell

Auditor Signature:	Signature:
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CONFORMITY REPORTS – DRIVER'S LICENCE APPLICATION AND PRODUCTION (NEW AND RENEWAL)

Audit of: Driver's Licence Application and Production (New and Renewal)	Auditor: Sherine Daley	Audit Criteria: SOP 9.2(10)	Auditees: Juliet Burgher
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<p>Audit Evidence:</p> <p>A sample of fifteen F7 forms for the period Aug.2021 to Nov. 16,2021 were selected and the information traced to RAIS. The renewal of licences work items were created in RAIS and the work items closed for all licences delivered.</p>
<p>Evaluation:</p> <p>During the audit of Application and Production of Drivers Licence (Renewal) for the period Aug. 2021 to Nov. 16,2021 a work item was created in RAIS for the fifteen applications (F7 forms) selected and examined this is in conformance with SOP section 9.2(10) which states that taxpayer Service Officer Creates work item "Driver's licence drop off/pickup" in RAIS and inserts all relevant information in fields and save.</p>
<p>Effectiveness:</p>

CONFORMITY REPORTS – DRIVER'S LICENCE APPLICATION AND PRODUCTION (NEW AND RENEWAL)

Audit of: Driver's Licence Application and Production (New and Renewal)	Auditor: Sherine Daley	Audit Criteria: SOP 9.2 (7)	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>During the audit of Application and Production of Drivers Licence (Renewal) for the period Aug.2021 to Nov.16,2021 a sample of fifteen applications were examined. It was observed that two fields were added to the new application form one at #7 for telephone number and one at # 8 for email address. Sections (1-18) of the sample examined were properly completed by the taxpayer</p>			
<p>Evaluation:</p> <p>During the audit of Application and Production of Drivers Licence (Renewal) of the sample of 15 F7 forms selected for the period Aug.2021 to Nov.16,2021 section 1-18 were properly completed by the taxpayer this was in conformance with SOP section 9.2(7) which states that taxpayer Service Officer vets application form to ensure that it is properly completed and signed</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – DRIVER'S LICENCE APPLICATION AND PRODUCTION (NEW AND RENEWAL)

Audit of: Driver's	Auditor: Sherine	Audit Criteria: SOP	Auditees: Juliet
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Licence Application and Production (New and Renewal)	Daley	9.1(54)	Burgher
<p>Audit Evidence:</p> <p>During the audit of Application and Production of Drivers Licence (Renewa) for the period Aug.2021 to Nov.16,2021 fifteen F7 forms were examined and the taxpayer signature was recorded on all fifteen as evidence of collection of Drivers Licence.</p>			
<p>Evaluation:</p> <p>During the audit of Application and Production of Drivers Licence (Renewal) for the period Aug.2021 to Nov.16,2021 of the sample of fifteen F7 forms examined the applicant name, signature and date of collection was recorded in the designated section at the bottom of all the forms this was in conformance with SOP section 9.1(54) which states TSA 54. ASKS applicant to write name, signature and date in the designated section at the bottom of form or in the designated logbook as applicable.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – DRIVER'S LICENCE APPLICATION AND PRODUCTION (NEW AND RENEWAL)

Audit of: Driver's Licence Application and Production (New and Renewal)	Auditor: Sherine Daley	Audit Criteria: ISO 9001:2015 Clause 7.1.3(b)	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>During the audit of Application and Production of Drivers Licence (Renewal for the period Aug.2021 to Nov.16,2021 it was determined that the unit had the required equipment resources and they were all operating.</p>			
<p>Evaluation:</p> <p>During the audit of Application and Production of Drivers Licence (Renewal) for the period Aug.2021 to Nov. 16,2021 the equipment examined were in proper working condition. This is in conformance with ISO clause 7.1.3 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. N/B Infrastructure can include: (b)equipment....</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – DRIVER'S LICENCE APPLICATION AND PRODUCTION (NEW AND RENEWAL)

Audit of: Driver's Licence Application and Production (New and Renewal)	Auditor: Sherine Daley	Audit Criteria: SOP 9.1(3-4)	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>"A sample of fifteen (15) motor vehicle application (F7) forms for New Driver's licences processed during the period August 2021 to Nov.18,2021 was selected to verify that certificate of competence were attached. Verification reveals that all fifteen applications had a valid certificate of competence attached. Competences were signed and dated and the Island Traffic Authority stamp was affixed. "</p>			
<p>Evaluation:</p> <p>During the audit of application for New drivers licence for the period August 2021 to Nov.18, 2021 certificates of competence were attached to the F7 forms submitted. This is in conformance with section 9.1 (3-4) of the SOP which state that the "TSA asks taxpayer to provide identification and other relevant information to locate Certificate of Competence" if competence is not found the taxpayer is advise to contact the Examination Depot.</p>			
<p>Effectiveness:</p>			

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00003		
Non-Conformity Report #: 1	Auditor (s): Sherine Daley	Date: November 30, 2021
Audit of : Driver's Licence Application and Production (New and Renewal)	Audit Criteria: SOP 9.1 section 28	
<p>Statement of Nonconformity:</p> <p>"During the audit of Application and Production of Drivers Licence (Renewal)' it was established that the "For Official Use" section of three of the F7 forms examined for the period August 2021 to Nov.16, 2021 were not properly completed as the type of application being done was not noted this is contrary to SOP 9.1 section 28 which states that the Taxpayer Service Officer should complete the "For Official Use" section of the form. "</p> <p>Responsible Party: Denise McLean-Powell</p>		

Auditor Signature:	Signature:
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NONCONFORMITY REPORT		
Incident Identification Number: 000000.00004		
Non-Conformity Report #: 2	Auditor (s): Sherine Daley	Date: November 30, 2021
Audit of : Driver's Licence Application and Production (New and Renewal)	Audit Criteria: ISO 9001:2015 clause 8.5.6	
<p>Statement of Nonconformity:</p> <p>During the audit of Application and Production of Drivers Licence (Renewal) for the period August 2021 to Nov.16, 2021 it was established that changes was made to the record maintained noting spoilage of Teslin used. The record noting spoilage of Teslins was examined on Nov. 17,2021 and the following was observed : Spoilage; Aug.2021= fourteen, Sept.2021 =nil, Oct.2021 =fifty-one however another review of the record on Nov. 24,2021 revealed that this record was no longer in the book. New information was recorded which included spoilage of eleven Teslins for the month of Sept.2021 which was not in the record which was previously audited. This was not in accordance to ISO 9001:2015 Clause 7.5.3.1which states that Documented information required by the quality management system shall be controlled to ensure it is adequately protected" and ISO 9001:2015 clause 8.7.2 which states the organization shall retain documented information that describes the non-conformity.....".</p> <p>Responsible Party: Denise McLean-Powell</p>		
Auditor Signature:		Signature:

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Sherine Daley	Date: November 30, 2021
Audit of : Driver's Licence Application and Production (New and Renewal)	Audit Criteria: N/A	
Statement of Opportunity:		

During the audit of Application and Production of Drivers Licence (Renewal)' for the period August 2021 to Nov. 16,2021 it was determined that there is an opportunity to improve the SOP to include the generating and printing of the QA report as this step (although not seen done consistently) is carried out in the process.

Responsible Party: Denise McLean-Powell

Auditor Signature:	Signature:
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OPPORTUNITY REPORT

Incident Identification Number: 000000.00002

Opportunity Report #: 2	Auditor (s): Sherine Daley	Date: November 30, 2021
Audit of : Driver's Licence Application and Production (New and Renewal)	Audit Criteria: N/A	

Statement of Opportunity:

There is an Opportunity for improvement of the SOP to include the drop box procedure as this was not included in the SOP received.

Responsible Party: Denise McLean-Powell

Auditor Signature:	Signature:
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OPPORTUNITY REPORT

Incident Identification Number: 000000.00003

Opportunity Report #: 3	Auditor (s): Sherine Daley	Date: November 30, 2021
Audit of : Driver's Licence Application and Production (New and Renewal)	Audit Criteria: N/A	

Statement of Opportunity:

There is an Opportunity for improvement of the SOP to include the drop box procedure as this was not outline in the procedure received.

Responsible Party: Denise McLean-Powell

Auditor Signature:	Signature:
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CONFORMITY REPORTS – PROCESSING ZERO RATING REQUESTS

Audit of: Processing Zero Rating Requests	Auditor: Hopal Waysome	Audit Criteria: N/A	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>20 of 25 samples were examined during the period August 1, 2021 to November 17, 2021 to verify if the necessary input documents were submitted for the zero-rating request. Based on the examination the following documents was observed and verified: 1. Cover letter/Performa invoice. See case #002-381-247; #002-409-272 2. Purchase order (stand alone and takes precedence). See case #002-273-504</p>			
<p>Evaluation:</p> <p>During the audit of the Zero Rating process for August 1, 2021 to November 17, 2021, a sample of 20 of 25 documents were examined for the period. All the required documents (cover letter/Performa invoice and purchase order) were seen and verified. This process conforms with the Zero rating processing SOP #2 Taxpayer selects zero-rating service, open window and uploads invoice and cover letter/purchase order. and ISO 9001:2015 4.4.1 a) The organization shall: Determine the inputs required and the output expected from these processes ISO 9001:2015-4.2 Understanding the needs and expectations of the interested parties.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PROCESSING ZERO RATING REQUESTS

Audit of: Processing Zero Rating Requests	Auditor: Hopal Waysome	Audit Criteria: ISO 9001:2015 Clause 4.4.1	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>20 of 25 samples were examined during the period August 1, 2021 to November 17, 2021 to verify if the taxpayer populate all the required fields in the zero-rating application process. Based on the examination the following was observed and verified: All the required fields listed below were populated by the taxpayer for the period reviewed; 1, Document type field 2. Purchase order number 3. Purchase order date 4. Supplier name 5. Supplier TRN-Branch 6. Total cost of items on purchase order including GCT 7. Total GCT amount on purchase order See cases #002-353-662;#002-406-228</p>			

Evaluation:

During the audit of the Zero Rating process for August 1, 2021 to November 17, 2021, a sample of 20 of 25 documents were examined for the period. All the required fields to be populated was done. This process conforms with the Zero rating processing SOP #3 which state that: Taxpayer populate fields with name, name of entity, GCT amount to be zero rated and total amount stated on documents and ISO 9001:2015 clause 4.4.1 a) The organization shall: a) Determine the inputs required and the output expected from these processes b) Determine the sequence and interaction of these processes

Effectiveness:

CONFORMITY REPORTS – PROCESSING ZERO RATING REQUESTS

Audit of: Processing Zero Rating Requests	Auditor: Hopal Waysome	Audit Criteria: ISO 9001-2015 Clause 8.1	Auditees: Sherene Newby
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Audit Evidence:

20 of 25 samples were examined during the period August 1, 2021 to November 17, 2021 to determine whether cases were reviewed and approved by authorized officers. The following was observed: 1) Cases reviewed showed the TSA from the list provided as reviewer. See cases #002-307-992; #002-355-270 2) Cases reviewed showed TSO, STSO or TSM from the list provided as approver. See cases #002.320.286 3) Cases reviewed showed TSO from the list provided as reviewer and approver. See cases #002.367.766

Evaluation:

During the audit of the Zero Rating process for August 1, 2021 to November 17, 2021, a sample of 20 of 25 documents were examined for the period. All the cases examined were seen to be reviewed by TSA or a TSO and approved by TSO, STSO and TSM. This process conforms with the Zero rating processing SOP #10- Manager, Taxpayer service or Senior Taxpayer service officer review and approve case, and ISO 9001:2015 clause 8.1 The organization shall plan, implement and control the processes needed to meet the requirements for the provision of the products and services and to implement the actions determined by: (d) implementing the control of the processes in accordance with the criteria.

Effectiveness:

CONFORMITY REPORTS – PROCESSING ZERO RATING REQUESTS

Audit of: Processing Zero Rating Requests	Auditor: Hopal Waysome	Audit Criteria: N/A	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>20 of 25 samples were examined during the period August 1, 2021 to November 17, 2021 to verify if zero-rated cases were reviewed and approved by the same officer. The examination of the documents were done and the following was observed: 1) Cases reviewed showed TSO as reviewer and approver. See cases #002.366.893 & 002.362.669</p>			
<p>Evaluation:</p> <p>During the audit of the Zero Rating process for August 1, 2021 to November 17, 2021, a sample of 20 of 25 documents were examined for the period. Cases examined were seen to be reviewed and approved by a TSO. This process conforms with the Zero rating processing SOP #11 The TSO can review and approve cases when necessary and ISO 9001:2015 clause 8.1 (d) The organization shall plan, implement and control the processes needed to meet the requirements for the provision of the products and services and to implement the actions determined by: (d) implementing the control of the processes in accordance with the criteria.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PROCESSING ZERO RATING REQUESTS

Audit of: Processing Zero Rating Requests	Auditor: Hopal Waysome	Audit Criteria: ISO 9001:2015 Clause 8.5.2	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>20 of 25 samples were examined during the period August 1, 2021 to November 17, 2021 to verify on RAIS if letter/notification were generated to the Taxpayer for approved and rejected applications. Based on the examination in RAIS the following was observed: 1) Cases reviewed showed evidence of rejection letter which state clearly the reasons for rejection. See case #002-270-930 (Jackshill Primary), 2.315.532 (St. Andrew Prep) 2) Cases reviewed showed approval letters which state the PO/Invoice #, date, total cost exclusive of GCT and GCT amount zero-rated. See cases #002-405-568; #002-274-845</p>			
<p>Evaluation:</p> <p>During the audit of the Zero Rating process for August 1, 2021 to November 17, 2021, a sample of 20 of 25 documents were examined for the period. Cases examined showed zero rating approval letters with the relevant information including the GCT amount which was zero rated. Other cases examined showed the rejection</p>			

letters with the relevant information and the reason for rejection. This process conforms with the Zero rating processing SOP #12 RAIS generate letter and send notification to Taxpayer email address and e-service account. and ISO 9001:2015 clause 8.5.2 The organization shall use suitable means to identify outputs when it is necessary to ensure the conformity of products and services.

Effectiveness:

CONFORMITY REPORTS – PROCESSING ZERO RATING REQUESTS

Audit of: Processing Zero Rating Requests	Auditor: Hopal Waysome	Audit Criteria: ISO 9001-2015 Clause 8.1	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>20 of 25 samples were examined during the period August 1, 2021 to November 17, 2021 to verify correctness of purchase orders/invoices and rejected notification on letters. The following was observed: 1) One document examined showed valid reason for rejection. See case #002-270-930 (Jackshill Primary) 2) Rejection letter showed reasons for rejection See case #002-270-930 (Jackshill Primary) & 002.315.532 (ST Andrew Prep)</p>			
<p>Evaluation:</p> <p>During the audit of the Zero Rating process for August 1, 2021 to November 17, 2021, a sample of 20 of 25 documents were examined for the period. The documents examined showed one rejection with the relevant information and the reason for rejection. This process conforms with the Zero rating processing SOP Zero rating process #8 - Taxpayer service officer/assistant rejects application and places a note stating reason for rejection. and ISO 9001:2015 clause 8.1 The organization shall plan, implement and control the processes needed to meet the requirements for the provision of the products and services and to implement the actions determined by: a) Determine the requirements for the product and services b) Establishing the criteria for: 1) the processes; 2) the acceptance of the products and services</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PROCESSING ZERO RATING REQUESTS

Audit of: Processing Zero Rating Requests	Auditor: Hopal Waysome	Audit Criteria: ISO 9001-2015 Clause 8.1	Auditees: Sherene Newby
<p>Audit Evidence:</p>			

20 of 25 samples were examined during the period August 1, 2021 to November 17, 2021 to verify if the correct entry request procedure was followed by the Taxpayer in E-service. Based on examination and checks the following was observed: 1) Documents examines showed all mandatory fields populated with the required information. See cases #002-185-925; #002-408-152; 002.408.680

Evaluation:

During the audit of the Zero Rating process for August 1, 2021 to November 17, 2021, a sample of 20 of 25 documents were examined for the period. The documents examined showed all the relevant information populated in the required fields. This process conforms with the Zero rating processing SOP #2 & 3 Taxpayer select zero-rating service , open window and uploads invoice and cover letter/purchase order. # 3 - Taxpayer populate fields with name, name of entity, GCT amount to be zero rated and total amount stated on documents. and ISO 9001:2015 - 8.1 The organization shall plan, implement and control the processes needed to meet the requirements for the provision of the products and services and to implement the actions determined by: a) Determine the requirements for the product and services b) Establishing the criteria for: 1) the processes; 2) the acceptance of the products and services

Effectiveness:

CONFORMITY REPORTS – PROCESSING ZERO RATING REQUESTS

Audit of: Processing Zero Rating Requests	Auditor: Hopal Waysome	Audit Criteria: ISO 9001-2015 Clause 7.2b	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>Interviews with two TSA, one TSO and one STSO on November 25, 2021 to ascertain whether they were aware of the SOP for Zero-Rating. The interviews conducted revealed that they were aware of the SOP for Zero-Rating and its updates. They received hard copies of information during Unit meetings and information via emails from their managers.</p>			
<p>Evaluation:</p> <p>During the audit of the Zero Rating process for August 1, 2021 to November 25, 2021, it was revealed that staff were aware of the Zero- Rating SOP which conforms to ISO 9001:2015 clause 7.2b which states " the organization shall ensure that these persons are competent on the basis of appropriate education, training or experience</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PROCESSING ZERO RATING REQUESTS

Audit of: Processing Zero Rating Requests	Auditor: Hopal Waysome	Audit Criteria: ISO 9001:2015 Clause 7.1.3(b)	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>Interview with Taxpayer Service Manager on November 18, 2021 to verify the number of computers use by the unit. The interview conducted revealed that the unit had 24 desktop and 4.5 laptop computers to carry out the work loads. See email thread:</p>			
<p>Evaluation:</p> <p>During the audit of the Zero Rating process for August 1, 2021 to November 18, 2021, it was revealed that unit have the required number of computers which conforms to ISO 9001:2015 clause 7.1.3. (b) which states the organization shall determine provide and maintain the infrastructure necessary for the operation of its process and to achieve conformity of products and services. (b) equipment...</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PROCESSING ZERO RATING REQUESTS

Audit of: Processing Zero Rating Requests	Auditor: Hopal Waysome	Audit Criteria: ISO 9001:2015 Clause 7.1.2	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>Interviews with Taxpayer Service Manager on November 18, 2021 to ascertain if plans are in place to fill the staffing capacity for unit. The staffing resource was in place as per the staff structure, however some positions are now vacant as staff has gone to other units or resigned. The interview conducted revealed that there was inadequate staff members to cover the work loads. Seven TSA vacant positions was revealed by the AGM secretary to be filled for the unit. It was also revealed that the positions were recently advertised and the interviews are to be done soon. Whilst there was staff shortage the QMS was still operating effectively as staff worked on weekends to complete assignments.</p>			
<p>Evaluation:</p> <p>During the audit of the Zero Rating Request it was determined that the staffing resource was in place, however some positions are now vacant and the positions were advertised to be filled. the QMS was operating effectively. This conforms to ISO 9001:2015 clause 7.1.2.</p>			
<p>Effectiveness:</p>			

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00005		
Non-Conformity Report #: 1	Auditor (s): Hopal Waysome	Date: November 30, 2021
Audit of : Processing Zero Rating Requests	Audit Criteria: ISO 9001:2015 Clause 4.4.1	
<p>Statement of Nonconformity:</p> <p>During the audit of the Zero Rating process for August 1, 2021 to November 17, 2021, a sample of 20 of 25 downloaded documents were examined for the period. Based on examination the process did not conform as there were 3 cases that were approved with incorrect information such as: 1. Installation cost treated as GCT, 2. The final figure on the cover letter for invoice # 1823 was incorrect. 3. On 1 invoice the amount per item and GCT amount was incorrect. This was not in accordance with the Zero rating processing SOP #7 The TSA/TSO ensures documents are stamped, information is legible and correct and signature is affixed and ISO 9001:2015 - 4.4.1 (c). Organization shall determine and apply the criteria and methods (including monitoring, measurements and related performance indicators) need to ensure the effective operation and control of these processes.</p> <p>Responsible Party: Denise McLean-Powell</p>		
Auditor Signature:		Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00006		
Non-Conformity Report #: 2	Auditor (s): Hopal Waysome	Date: November 30, 2021
Audit of : Processing Zero Rating Requests	Audit Criteria: ISO 9001:2015 Clause 4.4.1 (c)	
<p>Statement of Nonconformity:</p> <p>During the audit of the Zero Rating process for August 1, 2021 to November 17, 2021, a sample of 20 of 25 downloaded documents were examined for the period. Based on examination the process did not conform as 6 cases were approved on invoice with incorrect calculation. This was not in accordance with the Zero rating processing SOP # 6 & 7, - TSO verifies if amount entered by the taxpayer corresponds with amount on invoice or purchase order and also ensures documents are stamped, information is legible and correct and signature is affixed ISO 9001:2015 - 4.4.1 (c) The organization shall determine and apply the criteria and</p>		

methods (including monitoring, measurements and related performance indicators) need to ensure the effective operation and control of these processes. and GCT Act Section 4 (a). The GCT shall be at the rate of 15%

Responsible Party: Denise McLean-Powell

Auditor Signature:

Signature:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00007

Non-Conformity Report #: 3	Auditor (s): Hopal Waysome	Date: November 30, 2021
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Audit of : Processing Zero Rating Requests	Audit Criteria: ISO 9001-2015 Clause 8.1
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Statement of Nonconformity:

During the audit of the Zero Rating process for August 1, 2021 to November 17, 2021, a sample of 21 of 25 downloaded documents were examined for the period. All documents were examined. Based on examination the process did not conform owing to the following: 1) 4 invoices was seen with incorrect calculation (sub total and GCT amount) 2) 1 invoice was seen with no GCT amount affixed. This process was not in accordance with the Zero rating processing SOP #3, Taxpayer populate fields with name, name of entity, GCT amount to be zero rated and total amount stated on documents. ISO 9001:2015 - 8.1 (a) & (b) The organization shall plan, implement and control the processes needed to meet the requirements for the provision of the products and services and to implement the actions determined by: a) Determine the requirements for the product and services b) Establishing the criteria for: 1) the processes; 2) the acceptance of the products and services and GCT Act Section 22 (a & b). The registered taxpayer shall: in respect of a taxable supply made by him to another registered taxpayer, issue a tax invoice containing such particulars as may be prescribed.(b) in respect of a taxable supply made by him to any other person, issue a receipt showing separately particulars as to the value of the supply and the amount of tax chargeable in respect of that supply

Responsible Party: Denise McLean-Powell

Auditor Signature:

Signature:

CONFORMITY REPORTS – TRN REGISTRATION

Audit of: TRN Registration	Auditor: Georgette Thompson	Audit Criteria: TRN Registration SOP 9.4 (6)	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>A total of 20 TRN applications were examined for the period August to November 2021. Examination of all the application revealed that the required supporting documents were submitted with the applications for: 1. Michael Jackson 2. Valvickjam Travel Agency Ltd. 3. Mikalah Moore 4. Oneilia Christopher 5. Ayesha Prehay 6. Nickeisha Palmer 7. Paris Turner 8. Melanie Bernard 9. Mia Dawkins 10. Sheryl Wilson 11. Rasheem Johnson 12. Monique Ellis 13. Consultwise Company Ltd. 14. Prime Fencing & Roofing Systems Ltd. 15. Tyrone Bryan 16. Fadila Bryan 17. Alana Wheaton 18. Nylette Nelson 19. Ardes Limited 20. Kimmaya Myers The main supporting documents include: For Adults - valid government issues ID (passport or Drivers Licence - Local or overseas); Certified photograph and declaration of certifying official for persons who do not have an ID along with birth certificate; Any other ID along with birth certificate. For Minors - birth certificate, certified photograph, ID of parent/guardian and voluntary declaration of guardian. The supporting documents are as follows: For company Strata - Letter from NIS; Letter indicating responsible officers from Strata Committee; Valid government issued ID from Strata Officers; Certificate of Registration from the Commissioner of Strata Corporations. Estates - Grant of Probate from the court or Letter of Administration; Death Certificate; Valid government issued ID, Executor's/Administrator's TRN and Valid ID. Note: See internal records for other company requirements and supporting document information.</p>			
<p>Evaluation:</p> <p>During the audit of the TRN Registration process on November 18, 2021, a sample of 20 application were examined for the period August 2021 to November 2021. It revealed that the required supporting documents were submitted with the application. The process conforms to TRN Registration SOP 9.1 (7) and 9.4 (6) - TRN Registration TSO/TSA - Receives completed application for Taxpayer Registration (individuals) - Form 1, with supporting documents from applicant.....</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TRN REGISTRATION

Audit of: TRN Registration	Auditor: Georgette Thompson	Audit Criteria: TRN Registration SOP 9.1 (12) and 9.4 (13)	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>A total of 20 TRN applications forms along with supporting documents were</p>			

examined for the period August 2021 to November 2021. The examination revealed that all documents were scanned and uploaded to RAiS for: 1. Michael Jackson 2. Valvickjam Travel Agency Ltd. 3. Mikalah Moore 4. Oneilia Christopher 5. Ayesha Prehay 6. Nickeisha Palmer 7. Paris Turner 8. Melanie Bernard 9. Mia Dawkins 10. Sheryl Wilson 11. Rasheem Johnson 12. Monique Ellis 13. Consultwise Company Ltd. 14. Prime Fencing & Roofing Systems Ltd. 15. Tyrone Bryan 16. Fadila Bryan 17. Alana Wheaton 18. Nylette Nelson 19. Ardes Limited 20. Kimmaya Myers

Evaluation:

During the audit of the TRN Registration process on November 18, 2021, a sample of 20 application were examined for the period August 2021 to November 2021. It revealed that all documents were scanned and uploaded to RAiS. The process conforms to ISO 9001:2015 Clause 4.4.1 The organization shall establish, implement, maintain and continually improve a quality management system, including the processes needed and their interactions, in accordance with the requirements of this International Standard. and also conforms to SOP 9.1 (12) & 9.4 (13) - TRN Registration TSO/TSA scans supporting documents and uploads to system

Effectiveness:

CONFORMITY REPORTS – TRN REGISTRATION

Audit of: TRN Registration	Auditor: Georgette Thompson	Audit Criteria: TRN Registration SOP 9.2	Auditees: Sherene Newby
Audit Evidence: <p>Examination of all the individual application for the period August to November 2021 revealed that the data entry and verification was done by the respective officers for: 1. Michael Jackson 2. Mikalah Moore 3. Oneilia Christopher 4. Ayesha Prehay 5. Nickeisha Palmer 6. Paris Turner 7. Melanie Bernard 8. Mia Dawkins 9. Sheryl Wilson 10. Rasheem Johnson 11. Monique Ellis 12. Tyrone Bryan 13. Fadila Bryan 14. Alana Wheaton 15. Nylette Nelson 16. Kimmaya Myers</p>			
Evaluation: <p>During the audit of the TRN Registration process on November 18, 2021, a sample of 16 application were examined for the period August 2021 to November 2021. It revealed that the data entry and verification was done by the respective officers. The process conforms to the ISO 9001:2015 Clause 4.4.2 To the extent necessary, 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. And also TRN Registration SOP 9.2 - data Entry of TRN Applications.</p>			
Effectiveness:			

CONFORMITY REPORTS – TRN REGISTRATION

Audit of: TRN Registration	Auditor: Georgette Thompson	Audit Criteria: N/A	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>The TRN process was observed on November 18, 2021. An interview was conducted with the manager and the process was later examined. It was revealed that the process includes the verification of documents submitted. The observation was seen on the following applications: 1. Tyrone Bryan 2. Fadila Bryan 3. Alana Wheaton 4. Nylette Nelson</p>			
<p>Evaluation:</p> <p>During the audit of the TRN Registration process on November 18, 2021, it was established that the documents were checked for authenticity. The process conforms to ISO 9001:2015 Clause 8.5.1 (c) The implementation of monitoring and measurement activities at appropriate stages Also TRN Registration SOP 9.1 (8) - If the documents do not appears authentic, report this immediately to your supervisor for investigation</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TRN REGISTRATION

Audit of: TRN Registration	Auditor: Georgette Thompson	Audit Criteria: TRN Registration SOP 9.2 (16)	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>Observation and examination of the TRN process on November 18, 2021 revealed that a letter was printed by the senior TSO/ TSA and issued to: 1. Tyrone Bryan 2. Fadila Bryan 3. Alana Wheaton 4. Nylette Nelson</p>			
<p>Evaluation:</p> <p>During the audit of the TRN Registration process on November 18, 2021, it was revealed that letter was printed by the senior TSO/TSA. This conforms to TRN Registration SOP 9.2 (16) - Senior TSO/TSA prints TRN letter (with assigned number) and Datasheet (for sole Traders)</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TRN REGISTRATION

Audit of: TRN Registration	Auditor: Georgette Thompson	Audit Criteria: ISO 9001:2015 Clause 4.4.1 (e)	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>Examination of 16 individual applications for the period August to November 2021 revealed that the applications were approved by a senior officer for: 1. Michael Jackson 2. Mikalah Moore 3. Oneilia Christopher 4. Ayesha Prehay 5. Nickeisha Palmer 6. Paris Turner 7. Melanie Bernard 8. Mia Dawkins 9. Sheryl Wilson 10. Rasheem Johnson 11. Monique Ellis 12. Tyrone Bryan 13. Fadila Bryan 14. Alana Wheaton 15. Nylette Nelson 16. Kimmaya Myers</p>			
<p>Evaluation:</p> <p>During the audit of the TRN Registration process on November 18, 2021, a sample of sixteen (16) registration applications showed evidence that the applications were approved by senior officers. This conforms to ISO 9001:2015 Clause 4.4.1 (e) assign the responsibilities and authorities for these processes and TRN Registration SOP 9.5 (10 -12) - Senior TSO/TSA receives request for approval ...compares information ... selects approve to approve case and generate TRN.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TRN REGISTRATION

Audit of: TRN Registration	Auditor: Georgette Thompson	Audit Criteria: ISO 9001:2015 Clause 7.2	Auditees: Sherene Newby
<p>Audit Evidence:</p> <p>Interview with supervisor and staff on November 18, 2021, revealed that they were aware of the SOP for TRN Registration.</p>			
<p>Evaluation:</p> <p>During the audit of the TRN Registration process on November 18, 2021, it was revealed that staff were aware of the SOP which conforms to ISO 9001:2015 Clause 7.2 Competence - The organization shall: ... ensure that these persons are competent on the basis of appropriate education, training, or experience....</p>			
<p>Effectiveness:</p>			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00008		
Non-Conformity Report #: 1	Auditor (s): Georgette Thompson	Date: November 30, 2021
Audit of : TRN Registration	Audit Criteria: ISO 9001:2015 clause 8.4.1	
<p>Statement of Nonconformity:</p> <p>During the review of the Service Level Agreement for the printing of TRN cards its was established that there was non conformity to ISO 9001:2015 clause 8.4.1 which states "..The organization shall determine and apply criteria for the monitoring of performance of external providers..". A SLA was in pace however evaluations as required by the SLA was not being done.</p> <p>Responsible Party: Denise McLean-Powell</p>		
Auditor Signature:		Signature:

<p align="center">OPPORTUNITY REPORT</p> <p align="center">Incident Identification Number: 000000.00001</p>		
Opportunity Report #: 1	Auditor (s): Georgette Thompson	Date: November 30, 2021
Audit of : TRN Registration	Audit Criteria: N/A	
<p>Statement of Opportunity:</p> <p>There is an opportunity to improve the SOP by correcting the incorrect numbering at section 9.4. After step 5 is recorded step 14, which should be step number 6. Therefore the numbering for the rest of the process is incorrect in section 9.4.</p> <p>Responsible Party: Denise McLean-Powell</p>		
Auditor Signature:		Signature:

<p align="center">CONFORMITY REPORTS – GCT REGISTRATION</p>			
Audit of: GCT Registration	Auditor: Makeda Foster	Audit Criteria: ISO 9001:2015 Clause 7.5.1 (b)	Auditees: Juliet Burgher
Audit Evidence:			

A total of 20 applications were reviewed during the period August 2021 to November 15, 2021. Ten (10) applications were physically submitted, while ten (10) were done online. To process GCT Registration for a company the following documents are required: • Completed application • Certificate of Incorporation • Business Registration • Copies of Director's ID • Pages of Article of Incorporation to view Director's Information The required information for processing Individuals are: • Completed application • Copy of ID • Registration of Companies Of Jamaica (COJ) Certificate The Following GCT Registration applications for the period August 2021 – November 15, 2021 were selected and examined: • Iterum Jamaica Ltd • Jianping Ye T/AS New Chang Long Wholesale • Nextwin 819 Services Limited • Smart Technologies Jamaica Limited • 318 TRADING • Gohholistic Estate Limited • Virtuoso Architect Limited • Zone Marketing Limited • Jezz Auto Repairs Shop • Bohio Villas Ltd • Boxer Performance Auto Limited • Caribeng Corporation Ltd. • PR Etcetera Ltd. • It's Pixel Perfect Limited • Motorsquare Company Limited • Johnson's Haulage Limited • ICONSULT • Avlm International Limited • Michele Elizabeth Subaran • Melissa Elizabeth Wong When the inline procedure is finished, the applications are stored in a folder on an officer's desk. The file is labeled GCT Registration, and the relevant start date is included. After the folder has accumulated a sufficient number of applications, it is judged closed by putting the closure date on the folder. This folder is then relocated to the Title Room. All applications from the sample reviewed were uploaded to the system.

Evaluation:

During the review of the GCT Registration process for the period August 2021 to November 2021, it was determined that there was conformity to ISO 9001:2015 clause 7.5.1 (b) which states in part 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." Based on the samples examined the physical applications were uploaded to the system and copies of the physical applications are retained in a file folder.

Effectiveness:

CONFORMITY REPORTS – GCT REGISTRATION

Audit of: GCT Registration	Auditor: Makeda Foster	Audit Criteria: ISO 9001:2015 Clause 4.4.1 (e)	Auditees: Juliet Burgher
Audit Evidence: The following officers are authorized to approve GCT registration: Juliette Burgher Sherene Newby Andre Walker Andrea Malcolm From the sample selected of 20 applications, only the officers above were seen as approving applications.			
Evaluation:			

During the review of the GCT Registration process for the period August 2021 to November 2021, it was determined that there was conformity to ISO 9001:2015 clause 4.4.1 (e) which states in part that the "The organization shall...assign the responsibilities and authorities for these processes." From the samples examined only authorised Officers were seen approving GCT Registration applications.

Effectiveness:

CONFORMITY REPORTS – GCT REGISTRATION

Audit of: GCT Registration	Auditor: Makeda Foster	Audit Criteria: ISO 9001;2015 clause 8.2.3.1 (c)	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>A sample was selected and checks made against data sheet, memo and GCT Certificates to determine the correctness of the information on the Certificates no deviances were found.</p>			
<p>Evaluation:</p> <p>During the review of the GCT Registration process for the period August 2021 to November 2021, it was determined that there was conformity to ISO 9001:2015 Clause 8.2.3.1 (c) which states that "The organization shall ensure ... requirements specified by the organization ... " as from the sample reviewed the certificates were printed with the correct information.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – GCT REGISTRATION

Audit of: GCT Registration	Auditor: Makeda Foster	Audit Criteria: GCT Registration SOP # 21	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>Blank Temporary Certificates are kept in the storeroom in a folder. . The seal, on the other hand, is stored in a vault in the storeroom. Access to the storeroom and vault have were secured as only authorized personnel have access to this area.</p>			
<p>Evaluation:</p> <p>During the review of the GCT Application process for the period August 2021 to November 2021, it was determined that there was conformity to GCT Registration</p>			

SOP #21 which states in part that "Retrieves blank GCT Temporary Certificates from secured area." as the temporary certificates were stored in a secured area.

Effectiveness:

CONFORMITY REPORTS – GCT REGISTRATION

Audit of: GCT Registration	Auditor: Makeda Foster	Audit Criteria: ISO 9001:2015 Clause 8.1.(B) (1)	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>An examination of both online and physical applications reviewed for the period August 2021 - November 15, 2021 revealed that taxpayers registered met the \$10M threshold and, as a result, would have fulfilled the criterion to be registered for GCT.</p>			
<p>Evaluation:</p> <p>During the review of the GCT Registration process for the period August 2021 to November 2021, it was determined that there was conformity to ISO 9001:2015 clause 8.1 (b) which states in part that the "the organization shall ... establishing criteria for; the processes.....". The applications met the required requirement for registration they were all above the threshold required for registration.</p>			
<p>Effectiveness:</p>			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00009

Non-Conformity Report #: 1	Auditor (s): Makeda Foster	Date: November 30, 2021
Audit of : GCT Registration	Audit Criteria: GCT Registration Process SOP #26	
<p>Statement of Nonconformity:</p> <p>During the review of the GCT Registration process it was determined that there was non-conformity to SOP#26 which records "The TSO Should record the expiration date of the temporary GCT Certificate and also scan and upload it to RAiS." as the temporary certificates are not uploaded to RAIS as per the case of Goholistic Estate Limited.</p> <p>Responsible Party: Denise McLean-Powell</p>		

Auditor Signature:	Signature:
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NONCONFORMITY REPORT		
Incident Identification Number: 000000.00010		
Non-Conformity Report #: 2	Auditor (s): Makeda Foster	Date: November 30, 2021
Audit of : GCT Registration	Audit Criteria: GCT REGISTRATION SOP # 13 & 14	
<p>Statement of Nonconformity:</p> <p>During the review of the GCT Registration process for the period August 2021 to November 2021, it was determined that there was non conformity to SOP 13 and 14 which states that "Advises taxpayer of additional information/document(s) needed. Places application in a file for future processing."; as the applications where additional information is required was not retained by Taxpayer Service, but returned to the taxpayer.</p> <p>Responsible Party: Denise McLean-Powell</p>		
Auditor Signature:	Signature:	

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Makeda Foster	Date: November 30, 2021
Audit of : GCT Registration	Audit Criteria: N/A	
<p>Statement of Opportunity:</p> <p>There is an opportunity to improve the SOP to include the Online process being done and for the mail centre printing of certificates to be removed.</p> <p>Responsible Party: Denise McLean-Powell</p>		
Auditor Signature:	Signature:	

CONFORMITY REPORTS – MOTOR VEHICLE REGISTRATION

Audit of: Motor Vehicle Registration	Auditor: Tasha Henry	Audit Criteria: ISO:9001:2015 Clause 4.4.1A	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>An observation was carried out at the Taxpayer Service unit on the 26.11.2021, to ascertain that the taxpayer provided the required documents to process a new motor vehicle registration. It was observed that the taxpayer provided the requisite documents, which includes; 2 completed MVO1 form, invoice, notice of lien 3 copies, insurance, fitness, drivers licence and C87.</p>			
<p>Evaluation:</p> <p>During the audit of the motor vehicle registration (New), it was ascertained that there was conformity to ISO:9001:2015 clause 4.4.1a. Which states that; The organization shall establish, implement, maintain and continually improve a quality management system, including the processes needed and their interactions, in accordance with the requirements of this International Standard. The organization shall determine the processes needed for the quality management system and their application throughout the organization, and shall: a) determine the inputs required and the outputs expected from these processes; as it was evident during the audit observation of two (2) transaction on the 26.11.2021, that the required documents was provided to processed the new motor vehicle registration. The process was also in conformance to Motor vehicle registration SOP 9.1.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – MOTOR VEHICLE REGISTRATION

Audit of: Motor Vehicle Registration	Auditor: Tasha Henry	Audit Criteria: Motor Vehicle Registration SOP 7	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>An audit observation was carried out in the Taxpayer Service Section on November 26, 2021, to verify that information was data entered on AMVS from supporting documents provided by the taxpayer. A total of three (3) transactions was observed fulfilling the requirement.</p>			
<p>Evaluation:</p> <p>During the audit of the new motor vehicle registration, an observation was carried out that revealed conformity to the Motor Vehicle Registration (New) SOP 7, which states that; ENTERS information into AMVS. Note: After correctly entering all the required information on AMVS, the Motor Vehicle Identification Number (MVID) is</p>			

generated. This was evident when the taxpayer service officer was seen entering information from supporting documents provided by the taxpayer for three (3) transaction on the 26.11.2021. Which therefore satisfy the requirement to process new motor vehicle registration.

Effectiveness:

CONFORMITY REPORTS – MOTOR VEHICLE REGISTRATION

Audit of: Motor Vehicle Registration	Auditor: Tasha Henry	Audit Criteria: ISO 9001:2015 Clause 8.5.1 c	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>In order to validate that information is accurately entered on AMVS. The processing of the two (2) new motor vehicle registration was observed on the 26.11.2021, where the first officer vetted and data entered information from the document provided and passed document to second officer (senior) for confirmation of the transaction. The second officer was seen vetting and matching information from supporting document to AMVS before selecting "confirmed". After selection of confirmed the 2 MVO1 forms were stamped and signed and passed on to the collection officer to collect payment.</p>			
<p>Evaluation:</p> <p>During the audit of the new motor vehicle registration, there was conformity to ISO 9001:2015, clause 8.5.1c, which states that 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; As it was observed on the 26.11.2021 that a senior officer confirmed 2 new motor vehicle registration transaction and stamp and sign the MVO1 forms before it is passed on to the collection officer for payment. Hence, satisfying the requirement of the the process. This was also in conformance to the new motor vehicle registration SOP 9.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – MOTOR VEHICLE REGISTRATION

Audit of: Motor Vehicle Registration	Auditor: Tasha Henry	Audit Criteria: SOP 22-26	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>The Motor Vehicle New Advice listing and the application for motor vehicle title (IT printout) dated October 5, 2021 was selected and examined on November 26, 2021</p>			

to validate that all new transaction was accounted for and verified by a supervisor. A total of 16 new vehicle was listed on advice. However, 17 was seen on IT printout. Hence, the advice did not account for 1 taxpayer (Zawdeki Kadeem Wildman). Further investigation revealed the application with supporting documents was taken out of the batch due to a discrepancy. Where first name on the insurance did not match with application. Therefore, it was placed in holding file until the insurance is adjusted. Two signatures (red and blue ink) was seen on the the application for motor vehicle title listing . Hence, validating that a supervisory check was carried out.

Evaluation:

The audit examination of the retained document of the new motor vehicle registration revealed that there was conformity to Motor vehicle title (new vehicle) SOP 22-26 Which states that 1. RECEIVES report with all motor vehicle title applications. 2. CONFIRMS each application received from each batch against report. 3. ASKS Senior Taxpayer Service Officer to cross check. 4. CONFIRMS number of applications received against report. 5. PREPARES prints advice. 6. SENDS batch for printing of new titles to NMVR., This was confirmed when the advice listing and IT printout dated October 5, 2021 was validated that all transaction were accounted for and verified by a supervisor. A total of seventeen (17) transaction was validated an all was in conformance to the requirement.

Effectiveness:

CONFORMITY REPORTS – MOTOR VEHICLE REGISTRATION

Audit of: Motor Vehicle Registration	Auditor: Tasha Henry	Audit Criteria: ISO:9001:2015 Clause 4.4.1A	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>On December 17, 2021, an observation was carried out to determine whether the correct document was submitted to process a renewal of registration. The obervation revealed that the required documents was submitted to process the renewal. The following documents were submitted, valid fitness and insurance with expired registration.</p>			
<p>Evaluation:</p> <p>The audit investigation of the renewal of motor vehicle registration revealed conformity to ISO 9001:2015 clause 4.4.1a Which states that; The organization shall establish, implement, maintain and continually improve a quality management system, including the processes needed and their interactions, in accordance with the requirements of this International Standard. The organization shall determine the processes needed for the quality management system and their application throughout the organization, and shall: a) determine the inputs required and the</p>			

outputs expected from these processes; This was evident when it was observed on the 17.12.2021, where the Collections Officer requested from the taxpayer a valid insurance and fitness with expired registration to process the renew certificate of registration for 5 taxpayer. All documents was provided for the renewal.

Effectiveness:

CONFORMITY REPORTS – MOTOR VEHICLE REGISTRATION

Audit of: Motor Vehicle Registration	Auditor: Tasha Henry	Audit Criteria: ISO 9001:2015 Clause 8.5.1e	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>On the 17.12.2021, it was observed that the Collections Officer Vetted the fitness, insurance and expired registration before beginning the processing of the renewal of registration for five (5) taxpayer. After vetting documents the MVID is entered on INCRS that populate the owner and vehicle information, and the insurance information is entered. The taxpayer payer is then asked how long they want to register for (6 or 12 months) that is selected. The fees then populate.</p>			
<p>Evaluation:</p> <p>During the audit of the process of the renewal of motor vehicle registration it revealed that there was conformity to ISO 9001:2015, clause 8.5.1e. Which states that ;The organization shall implement production and service provision under controlled conditions. Controlled conditions shall include, as applicable: e) the appointment of competent persons, including any required qualification; When it observed on the 17.12.2021, that the collections officer Vet the fitness, insurance and expired registration for five (5) taxpayers in fulfillment of the process requirement, before beginning the processing of the renewal of registration .</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – MOTOR VEHICLE REGISTRATION

Audit of: Motor Vehicle Registration	Auditor: Tasha Henry	Audit Criteria: ISO 9001:2015 Clause 7.5.3.2	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>An audit observation was carried out on the 17.12.2021, to ascertain that expired registration was properly stored. it was observed that the triplicate copy of the renewed registration is pasted onto the expired registration is stored in a box under a</p>			

desk in section and is dispatched monthly to Management Services.

Evaluation:

The audit observation of the storage of expired registration revealed conformity to ISO 9001:2015 Clause 7.5.3.2, which states that; For the control of documented information, the organization shall address the following activities, as applicable: (d) retention and disposition. When it was physically verified on the 17.12.2021 that triplicate copies of renewed registration along with expired registration certificate were stored in box in the back section until dispatched to management service on a monthly basis.

Effectiveness:

CONFORMITY REPORTS – MOTOR VEHICLE REGISTRATION

Audit of: Motor Vehicle Registration	Auditor: Tasha Henry	Audit Criteria: ISO 9001:2015 Clause 8.1d	Auditees: Juliet Burgher
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Audit Evidence:

An observation was conducted on 17.12.2021 at the collection section to validate that receipt is authenticated before issued to taxpayer at the end of the process of renewing a motor vehicle registration. An it was seen where the collections officer stamped and sign the receipt before issuing it to the taxpayer upon completion of renewal of registration for 5 transactions.

Evaluation:

The audit observation carry out on the 17.12.2021 to verify that receipts are authenticated upon renewal of registration, revealed conformity to ISO9001:2015 Clause 8.1 d. Which states that; 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 in clause 6 by: (d) implementing control of the processes in accordance with the criteria: This was evident when it was seen that the collection officer stamped and signed receipt before issuing to taxpayer after the completion of a renewal of registration.

Effectiveness:

CONFORMITY REPORTS – MOTOR VEHICLE REGISTRATION

Audit of: Motor Vehicle Registration	Auditor: Tasha Henry	Audit Criteria: ISO 9001:2015 Clause 7.1.3(b)	Auditees: Juliet Burgher
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<p>Audit Evidence:</p> <p>An audit inspection was carried out at the collection unit to ascertain that the infrastructure was adequate and operational to processed renewal of motor vehicle registration. Twelve (12) computers and printers was physically verified in the unit and all was functional on the 17.12.2021.</p>
<p>Evaluation:</p> <p>During the audit of the renewal of motor vehicle registration, the collection unit was inspection on the 17.12.2021to ascertain that equipment used in the quality management system was functional. The inspection revealed conformity to ISO 9001:2015, clause 7.1.3b. Which states that; The organization shall determine and provide and maintain the infrastructure necessary for operation of its processes and to achieve conformity of products and services. Infrastructure can include: (b) equipment, including hardware and software .The inspection show a total of 12 computers and 12 printers on the 17.12.2021.</p>
<p>Effectiveness:</p>

CONFORMITY REPORTS – MOTOR VEHICLE REGISTRATION

Audit of: Motor Vehicle Registration	Auditor: Tasha Henry	Audit Criteria: SOP 74-76	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>An audit examination was carried out on 17.12.2021 to ascertained that titles received from NMVR are receipted in the log and accounted for.The examination revealed that 2 bags was received on the 14/12/2021. The log book, advice and a sample of the first 10 title in the series 2529882-2529983 received on the 14/12/2021, was validated and all ten (10) was seen as per NMVR advice.</p>			
<p>Evaluation:</p> <p>The audit examination to validate that titles received from NMVR is logged and accounted for, revealed that there was conformity to Motor vehicle title (new vehicle) SOP 74-76 Which states that 74. RECEIVES sealed batches from Registry. 75. SIGNS log book. Note: If taxpayer requested a reroute of title to another Tax Office, it is taken out and sent to that office. 76. REVIEWS and verifies all printed titles against listing and actual titles. This was evident when the log book, advice dated 14/12/2021 from NMVR and a sample of 10 titles from the series 2529882-2529983 was validated. The titles received from NMVR was seen recorded in the log book. All the samples checked was accounted for on the 17.12.2021.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – MOTOR VEHICLE REGISTRATION

Audit of: Motor Vehicle Registration	Auditor: Tasha Henry	Audit Criteria: ISO 9001:2015 Clause 8.6	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>In order to verify that information required and retained for individual collecting titles on behalf of an individual or company. The daily authorization file and the annual bearer (2021) file was examined 17/12/2021. The examination revealed authorization letter for company bearers and individuals who was authorized to collect titles for the year 2021.</p>			
<p>Evaluation:</p> <p>The audit examination carried out to validate that an authorization letter exist for bearers who collects titles on behalf of individual and company. The examination revealed conformity to Motor vehicle title (new) 78-80, which states that 1. VISITS Office with valid ID in order to collect Title. Note: Where a bearer is collecting, a power of attorney is needed, duly stamped by Stamp Duty Office and registered at Records Office along with valid ID or a notarized letter along with valid ID. 2. COLLECTS ID/letter of authorization. 3. RETRIEVES Certificate of Title from secured area 4. LOGS Title from MVTTS and issues to taxpayer. This was was evident when the daily and bearer authorization files for the year 2021 examined and authorization letters was seen for companies and individuals. The examination was carried out on 17/12/2021.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – MOTOR VEHICLE REGISTRATION

Audit of: Motor Vehicle Registration	Auditor: Tasha Henry	Audit Criteria: SOP 82	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>The M-S dispatched register for the period (19-10-2021 to present) was examined on the 17.12.2021 to verify that all titles collected was signed for. The examination revealed a signature for all collection for the period examined.</p>			
<p>Evaluation:</p> <p>During the audit of the dispatched register to verify that the individual who collected titles signed the register was in conformance to Motor vehicle title New SOP 82 which states that RECEIVES and signs for Title. This was evident when the dispatched register M-S was examined on the 17.12.2021 and found that a name exist for all</p>			

person who collected title for the period 19.10-2021 to present.
Effectiveness:

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Tasha Henry	Date: November 30, 2021
Audit of : Motor Vehicle Registration	Audit Criteria: N/A	
<p>Statement of Opportunity:</p> <p>There is an opportunity to improve the process of completion of MVO1 forms to ensure that all the required fields such as the MVID number are recorded.</p> <p>Responsible Party: Denise McLean-Powell</p>		
Auditor Signature:		Signature:

CONFORMITY REPORTS – SUBSTITUTE MOTOR VEHICLE TITLES

Audit of: Substitute Motor Vehicle Titles	Auditor: Tasha Henry	Audit Criteria: ISO 9001:2015 7.5.3.2b	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>On the 17.12.2021 an audit inspection was carried out. The observation revealed that MV01 retained are kept in 2 cabinets behind the taxpayer service officers. They are properly secured and kept in labelled file jackets.</p>			
<p>Evaluation:</p> <p>The audit inspection revealed conformity to ISO 9001:2015, clause 7.5.3.2 (b) Which states that; For the control of documented information, the organization shall address the following activities, as applicable: (b) Storage and preservation, including preservation of legality. The inspection revealed that MV01 copy retained are securely kept in 2 cabinet in the taxpayer service section. The inspection was carried out on the 17.12.2021.</p>			
Effectiveness:			

CONFORMITY REPORTS – SUBSTITUTE MOTOR VEHICLE TITLES

Audit of: Substitute Motor Vehicle Titles	Auditor: Tasha Henry	Audit Criteria: ISO 9001:2015 Clause 7.5.3.2	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>The advice, IT print out and and MVO1 application form processed on December 02, 2021 was examined. The examination of the documents revealed that three (3) substitute was processed. All was seen and verified as per report.</p>			
<p>Evaluation:</p> <p>During the audit of the substitute of title process, it was determine that there was conformity to ISO;9001:2015 clause 7.5.3.2, Which states that For the control of documented information, the organization shall address the following activities, as applicable: (d) retention and disposition. This was evident when the IT printout, advice and MV01 forms was examined and all as per reported was accounted for</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – SUBSTITUTE MOTOR VEHICLE TITLES

Audit of: Substitute Motor Vehicle Titles	Auditor: Tasha Henry	Audit Criteria: ISO 9001:2015, clause 7.5.3.2 (a)	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>The title room was examined on the 26.11.2021.A key is used to access the room. The door is kept open during the day and locked at the end of the day, and keys kept in the vault. A camera is located at upon entry to the room. Titles are kept in cabinet and on shelf. The area is adequately secured.</p>			
<p>Evaluation:</p> <p>The physical inspection of the title room where titled are stored after receipt from NMVR. The inspection revealed conformity to ISO 9001:2015, clause 7.5.3.2 (a) For the control of documented information, the organization shall address the following activities, as applicable: (a) distribution, access, retrieval and use . This was evident when the title room was inspected on 26.11.2021 and found good.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – SUBSTITUTE MOTOR VEHICLE TITLES

Audit of: Substitute Motor Vehicle Titles	Auditor: Tasha Henry	Audit Criteria: ISO 9001:2015, clause	Auditees: Juliet Burgher
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	7.5.3.2 (a)	
<p>Audit Evidence:</p> <p>The dispatched register was examined on the 10.12.2021 for substitutes processed on November 23-26, 29 -30, 2021. All was accounted for.</p>		
<p>Evaluation:</p> <p>The audit examination carried out on the dispatched register revealed conformity to ISO 9001:2015, clause 7.5.3.2 (a) For the control of documented information, the organization shall address the following activities, as applicable: (a) distribution, access, retrieval and use. This was evident when the dispatched register was examined and found good on the 10.12.2021.</p>		
<p>Effectiveness:</p>		

CONFORMITY REPORTS – SUBSTITUTE MOTOR VEHICLE TITLES

Audit of: Substitute Motor Vehicle Titles	Auditor: Tasha Henry	Audit Criteria: ISO 9001:2015, clause 7.5.3.2 (a)	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>An interview was carried out with the manager of Taxpayer Service on 26.11.2021 who revealed that all Taxpayer Servicer Staff and AGM have Access to title.</p>			
<p>Evaluation:</p> <p>The audit investigation carried out to ascertained who has access to title. The investigation via interview revealed conformity to ISO 9001:2015, clause 7.5.3.2 (a) For the control of documented information, the organization shall address the following activities, as applicable: (a) distribution, access, retrieval and use . This was evident from the respond from interview with the taxpayer Service manager on the 26.11.2021 that all Taxpayer Service Staff have access to titles.</p>			
<p>Effectiveness:</p>			

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00011		
Non-Conformity Report #: 1	Auditor (s): Tasha Henry	Date: November 30, 2021
Audit of : Substitute Motor Vehicle Titles	Audit Criteria: ISO 9001:2015, clause 7.5.3.2 (a)	
Statement of Nonconformity:		

During the review of the Motor Vehicle Title process it was determined that there was non conformity to Motor Vehicle Title SOP #81 which records "Taxpayer Service Officer LOGS Title from MVTTS and issues to taxpayer" as 3 titles were not seen dispatched/Logged from from MVTTS.

Responsible Party: Denise McLean-Powell

Auditor Signature:

Signature:

CONFORMITY REPORTS – MOTOR VEHICLE TRANSFER

Audit of: Motor Vehicle Transfer	Auditor: Tasha Henry	Audit Criteria: ISO:9001:2015 Clause 4.4.1A	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>On November 29, 2021, an observation was carried out to ascertain whether the correct documents were submitted to process a partial transfer. The following documents was seen submitted by the taxpayer for the processing of Five (5) partial transfer: A certificate of title with section 1 completed along with valid fitness and registration, a no further interest was seen for a taxpayer who had a vehicle with concession.</p>			
<p>Evaluation:</p> <p>During the audit of the partial transfer of title process, it was determine that there was conformity to ISO;9001:2015 clause 4.4.1A, Which states that The organization shall establish, implement, maintain and continually improve a quality management system, including the processes needed and their interactions, in accordance with the requirements of this International Standard. The organization shall determine the processes needed for the quality management system and their application throughout the organization, and shall: a) determine the inputs required and the outputs expected from these processes; as it was evident upon observation of the process for five (5) partial transfer. Where the taxpayer submitted all the required document as prescribed by the standard.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – MOTOR VEHICLE TRANSFER

Audit of: Motor Vehicle Transfer	Auditor: Tasha Henry	Audit Criteria: ISO 9001:2015 Clause	Auditees: Juliet Burgher
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	7.5.3.2	
<p>Audit Evidence:</p> <p>An examination was carried out to verify the documents retained during a partial transfer. On the 17.12.2021 a sample of 15 partial transfer processed on 01.12.2021 was selected and examined. The MVO1 form and discharge of lien certificate was seen retained for the following MVID # and plate; 7938280, 09110131, 06900647, 08224406, 9125 IN, 3956HW, 07209248, 06734200, 7938280, 08653569, 6410351, 08389330, 7630642, 07540928, 06361242, 07407283, 06701583, 06461050 to be sent to NMVR as per requirement.</p>		
<p>Evaluation:</p> <p>During the audit of the retained documents for partial transfer of title process, there was conformity to ISO:9001:2015 clause 7.5.3.2 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; c) control of changes (e.g. version control); d) retention and disposition. This was evident when the partial transfers processed on 01.12.2021 was examined and found that the MVO1 and lien certificate was retained to be sent to NMVR as per the requirement.</p>		
<p>Effectiveness:</p>		

CONFORMITY REPORTS – MOTOR VEHICLE TRANSFER

Audit of: Motor Vehicle Transfer	Auditor: Tasha Henry	Audit Criteria: ISO 9001:2015 Clause 8.1e	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>A sample of 15 Section 1 transactions was selected from the Section 1 book dated October 6, 2021, to verified that the title and identification of the taxpayer was uploaded to RAIS. The first 15 partial transfer was selected and verified on RAIS that stamped title and id was uploaded to RAIS on 29.11.2021 . All attachment was seen</p>			
<p>Evaluation:</p> <p>During the audit a verification was carried via RAIS to determined that all partial transfer title and id of the taxpayer was uplaoded. The verification revealed that there was conformity to ISO:9001-2015:clause 8.1E, which states that 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 by: e) determining, maintaining and retaining documented information to the extent necessary. As well as Motor Vehicle Transfer SOP 28. This was evident when RAIS was checked on the 29.11.2021 from a sample of 15 selected from the section 1 book</p>			

for partial transfer processed on 06.10.2021. All uploads was seen.

Effectiveness:

CONFORMITY REPORTS – MOTOR VEHICLE TRANSFER

Audit of: Motor Vehicle Transfer	Auditor: Tasha Henry	Audit Criteria: ISO:9001:2015 Clause 4.4.1A	Auditees: Juliet Burgher
Audit Evidence: On November 29, 2021, between the hours of 10 - 11, an observation was carried out on two (2) full transfer of title to ascertain that the correct documents were submitted to process a full transfer by the taxpayer. The following documents was seen submitted by the taxpayer, a valid registration, fitness and ID for the transferor, valid insurance for the transferee and title with completed section 1, as required.			
Evaluation: During the audit of the full transfer of title process, it was determine that there was conformity to ISO;9001:2015 clause 4.4.1A, Which states that The organization shall establish, implement, maintain and continually improve a quality management system, including the processes needed and their interactions, in accordance with the requirements of this International Standard. The organization shall determine the processes needed for the quality management system and their application throughout the organization, and shall: a) determine the inputs required and the outputs expected from these processes; as it was evident upon observation of the process for two (2) full transfer. Where the taxpayer submitted all the required document as prescribed by the standard.			
Effectiveness:			

CONFORMITY REPORTS – MOTOR VEHICLE TRANSFER

Audit of: Motor Vehicle Transfer	Auditor: Tasha Henry	Audit Criteria: ISO 9001:2015 Clause 8.5.1 c	Auditees: Juliet Burgher
Audit Evidence: In order to verify that application forms (MV01) are vetted before processing. An audit observation was carried out on the processing of two (2) full transfer was on 29.11.2021. The documents was seen vetted by the Taxpayer Service Officer, by verifying that section 1 and 2 of the title was duly completed, the fitness and MVRC and insurance was valid. The supporting document was also validated by entering the			

MVID # on AMVS and the supporting document was matched against the system for accuracy as required.

Evaluation:

During the examination of the full transfer of title process. There was conformity to ISO:9001-2015:8.5.1c, 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; This was evident , as during the observation process of two (2) full transfer, It was seen where the taxpayer service officer vetted application forms submitted by taxpayer before processing a full transfer.

Effectiveness:

CONFORMITY REPORTS – MOTOR VEHICLE TRANSFER

Audit of: Motor Vehicle Transfer	Auditor: Tasha Henry	Audit Criteria: ISO:9001:2015 Clause 7.5.3.2b & d	Auditees: Juliet Burgher
Audit Evidence:			
On November 29, 2021, a physical inspection was carried out within the title room to verify the area where titles are stored when received from NMVR. During the inspection titles was seen in stored in various cabinet in labelled folders. The older titles were stored in folders on shelf.			
Evaluation:			
During the audit, it was observed that their was conformity to ISO 9001:2015, clause 7.5.3.2 (b) and (d) ; which states that For the control of documented information, the organization shall address the following activities, as applicable: (b) Storage and preservation, including preservation of legality; (d) retention and disposition, when the title room was physically inspected and verify that titles received from NMVR are stored in cabinets, they are filed and place in labelled folders.			
Effectiveness:			

CONFORMITY REPORTS – MOTOR VEHICLE TRANSFER

Audit of: Motor Vehicle Transfer	Auditor: Tasha Henry	Audit Criteria: ISO:9001:2015 Clause 7.5.3.2b & d	Auditees: Juliet Burgher
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<p>Audit Evidence:</p> <p>The dispatched register was examined on the 26/11/2021, for the period August 2021 to present. To verify that the registered is being properly maintained. The following section was seen filled out Title #, title owners name, person collecting title and signature of officer dispatching title, as per requirement.</p>
<p>Evaluation:</p> <p>During the audit, there was conformity to ISO 9001:2015, clause 7.5.3.2 (b) and (d) Which states that; For the control of documented information, the organization shall address the following activities, as applicable: (b) Storage and preservation, including preservation of legality; (d) retention and disposition, when the dispatched register was examined and found that all the particulars was seen filled out for titles dispatched for the period August 26.11.2021 to present.</p>
<p>Effectiveness:</p>

CONFORMITY REPORTS – MOTOR VEHICLE TRANSFER

Audit of: Motor Vehicle Transfer	Auditor: Tasha Henry	Audit Criteria: ISO 9001:2015 Clause 7.1.3(b)	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>An observation was carried out on 29.11.2021 to ascertain that there were sufficient resources to manage the quality management system. The observation revealed that the MVID could not be endorsed at 1 taxpayer service station. The MVID # was still generated and was written in the slot provided on the MVO1. Hence, the one (1) dysfunctional endorser did not affect the quality management system as all the endorser at the other four (4) stations was fully functional.</p>			
<p>Evaluation:</p> <p>The audit observation carried out to verify that sufficient resources exist to manage the quality management system revealed conformity to ISO:9001:2015:7.1.3b, which states that; The organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services. NOTE Infrastructure can include: b) equipment, including hardware and software; as prescribed by the requirement. When it was observed on the 29.11.2021 that one (1) dysfunctional endorser did affect the operation of the quality management system as all other endorser was functional and the MVID # number was generated and could be written on the MVO1 form instead of endorsed.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – MOTOR VEHICLE TRANSFER

Audit of: Motor Vehicle Transfer	Auditor: Tasha Henry	Audit Criteria: ISO 9001:2015 Clause 8.5.2	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>In order to verify that documents submitted for partial transfer are vetted before processing. Five (5) partial transfer was observed on 29.11.2021. The documents was vetted by the Taxpayer Service Officer, to validate that section 1 of the title was duly completed, the fitness and MVRC was valid. The supporting document was also validated by entering the MVID # on AMVS and the supporting document was matched against the system for accuracy as required.</p>			
<p>Evaluation:</p> <p>During the examination of the partial transfer of title process. There was conformity to ISO:9001-2015:8.5.1c, which states that ISO 9001:2015 clause 8.5.1c; 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; This was evident , as during the observation process of five (5) partial transfer, the taxpayer submitted all the required document. This includes valid fitness and registration, completed section 1 of title and a valid ID.</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – MOTOR VEHICLE TRANSFER

Audit of: Motor Vehicle Transfer	Auditor: Tasha Henry	Audit Criteria: ISO:9001:2015 Clause 8.2.3.1	Auditees: Juliet Burgher
<p>Audit Evidence:</p> <p>An audit examination was carried out 17.12.2021 to verify that an MVID exist on printed titles. Ten (10) titles was selected from the series 2529882-2529983 and the MVID # was verified as per requirement. The following MVID # was seen on title; 09140142, 10104830, 10104660, 09097844, 10104410, 09140181, 09386368, 07405389, 10104620, 05505736</p>			
<p>Evaluation:</p> <p>During the verification of the MVID # on motor vehicle title, there was conformity to ISO 9001-2015- 8.2.3.1, which states that The organization shall ensure that it has</p>			

the ability to meet the requirements for products and services to be offered to customers. The Organization shall conduct a review before committing to supply products and services to customer, to include: (b) requirements not stated by the customer, but necessary for the specified or intended use, when known; (c) requirements specified by the organization; statutory and regulatory requirements applicable to the products and services. This was verified when the MVID # was seen on 10 titles as per requirement.

Effectiveness:

OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

Opportunity Report #: 1	Auditor (s): Tasha Henry	Date: November 30, 2021
Audit of : Motor Vehicle Transfer	Audit Criteria: N/A	
Statement of Opportunity:		
There is an opportunity for improvement of the SOP to include the "section 1 log book" as it forms a part of the documentation for partial transfers and it was being consistently used in the process.		
Responsible Party: Denise McLean-Powell		
Auditor Signature:		Signature:

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 clause 7.5.2a	Auditees: Terry Ann Newell Smith
Audit Evidence:			
The batch advice listing was examined and the following was seen; Adv # 302120928 d/d 28/09/2021 consisted of 2 substitute applications, Adv # 2021211001 d/d 01/10/2021 35 Transfer applications Adv# 1021211001, d/d 01/10/2021, 20 New titles applications were verified with the MVO1. A sample of 16 titles were chosen and further examined along with the supporting documents to verify that the forms were completed correctly and that a MVID number was affixed to the form along with the signatures of the owner/s. The following forms were examined (1) DA'Jorn Commock (2) Paula Mattocks-Hussey (3) Gracia Thompson (4) Derrick Grant (5) Lloyd Davis (6)			

O'Neil Green (7) Garrett McDonald (8) Jason Robinson (9) Horace Anderson (10) Kevin Jackson (11) Brian Salmon (12) Alrick Morris (13) Victor Barrett (14) Ramon Williams (15) Renae Stewart (16) Jovan Evans. The MVID number and supporting documents were verified attached to the application forms.

Evaluation:

"During the review of the application forms for the motor vehicle title application and supporting documents for the period August 2021 to November 2021, it was determined that the 16 application forms examined was in conformity to ISO 9001:2015 clause 7.5.2a which states When creating and updating documented information, the organization shall ensure appropriate: a) identification and description (e.g. a title, date, author, or reference number);on.....". "

Effectiveness:

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Kerena Graham	Audit Criteria: ISO 9001: 2015 Clause 7.5.3.1 (b)	Auditees: Terry Ann Newell Smith
Audit Evidence:			
An examination of the storage area where the the blank titles are kept was conducted. It was observed that they were secured in a lock chubb cabinet which is located in the Managers office. This cabinet is accessible by the Manager and Senior Officers			
Evaluation:			
"Duing the review of the storage area for the blank tittles for the period August 2021-November 2021) the storage of the blank titles are stored in a secured facility and is in conformity with ISO 9001:2015 clause 7.5.3.1(b) 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)."			
Effectiveness:			

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 Clause	Auditees: Terry Ann Newell Smith
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	8.5.2	
<p>Audit Evidence:</p> <p>The batch control listing for the period August 2021- November 2021 was examined. A total of 821 titles were printed for Constant Spring. These were checked against the control report listings for accuracy,completeness.</p>		
<p>Evaluation:</p> <p>"During the review of the vetting and printing of the for the motor vehicle title process for the period August 2021 to November 2021, it was determined that 821 titles vetted and printed for Constant Spring is in conformity to ISO 9001:2015 clause 8.5.2 which states The organization shall use suitable means to identify outputs when it is necessary to ensure the conformity of products and services."</p>		
<p>Effectiveness:</p>		

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 Clause 8.5.1 c	Auditees: Terry Ann Newell Smith
<p>Audit Evidence:</p> <p>"During the review of the titles with discrepancies for the period August 2021- November 2021 it was determined that the process for the return of 12 applications with discrepancies were in conformity to ISO 9001:2015 clause 8.5.1.c which states 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>Evaluation:</p> <p>"During the review of the titles with discrepancies which was returned for Oneil & Oneica Grant during the the period August 2021 to November 2021, it was determined that the process is in conformity to ISO 9001:2015 clause 8.5.1.c which states 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 – PRODUCTION OF MOTOR VEHICLE

TITLES

Audit of: Production of motor vehicle titles	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 7.5.3.2a	Auditees: Terry Ann Newell Smith
<p>Audit Evidence:</p> <p>A total of 821 titles were printed for Constant Spring RSC for the period August 2021- November 2021. A sample of 207 titles printed were posted to the November 2021 report. The titles were stamped, recorded and batched logged for dispatching to Registry.</p>			
<p>Evaluation:</p> <p>During the review of the titles batch report for Constant Spring , 821 printed titles for the period August 2021 - November 2021 is determined to be in conformity to ISO 9001:2015 clause 7.5.3.2 a that states a) distribution, access, retrieval and use;</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 7.5.3.2b	Auditees: Terry Ann Newell Smith
<p>Audit Evidence:</p> <p>Examination carried out on a sample of the printed titles for Constatnt Sprring RSC for the period August 2021 - November 2021. It showed that they are kept in a secured Chubb cabinet. These titles are stamped and is kept in the locked cabinet until it is dispatched and are accessible by the Managers and the Senior Officers.</p>			
<p>Evaluation:</p> <p>"During the review of the cabinets used for the storage of the printed title, it was established to be in conformity to ISO 9001:2015 clause 7.5.3.2 (b) which states "" For the control of documented information, the organization shall address the following activities, as applicable: '.. b) storage and preservation, including preservation of legibility..."</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production	Auditor: Kerena	Audit Criteria: ISO	Auditees: Terry Ann
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of motor vehicle titles	Graham	9001:2015 Clause 7.5.3.2	Newell Smith
<p>Audit Evidence:</p> <p>Examination of the titles dispatch log for Constant Spring RSC for period August 2021 - November 2021 was conducted. There were evidences that 821 titles were logged, dispatched and signed for at the Registry.</p>			
<p>Evaluation:</p> <p>"During the review of the dispatch log for the 821 motor vehicle titles (new, transfer and Substitute) process for the period August 2021 to November 2021, it was determined that there was conformity to ISO 9001:2015 clause 8.5.2 which states The organization shall use suitable means to identify outputs when it is necessary to ensure the conformity of products and services. The organization shall identify the status of outputs with respect to monitoring and measurement requirements throughout production and service provision. 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 – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 Clause 8.5.2	Auditees: Terry Ann Newell Smith
<p>Audit Evidence:</p> <p>Examination of the title logs shows evidences that the Manager receives the printed titles from the titles officer and are they checked by verifying actual titles with the control report. The control number series of the titles printed are then recorded in the dispatch register, and is further reconciled to account for each title</p>			
<p>Evaluation:</p> <p>"During the review of the batch control listing and the dispatch log for the motor vehicle titles (new, transfer and Substitute) process for the period August 2021 to November 2021, it was determined that there was conformity to ISO 9001:2015 clause 8.5.2 which states The organization shall use suitable means to identify outputs when it is necessary to ensure the conformity of products and services. The organization shall identify the status of outputs with respect to monitoring and measurement requirements throughout production and service provision. The organization shall control the unique identification of the outputs when traceability is a requirement, and shall retain the documented information necessary to enable</p>			

traceability"
Effectiveness:

CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Kerena Graham	Audit Criteria: ISO 9001: 2015 7.1.3. a & b	Auditees: Terry Ann Newell Smith
<p>Audit Evidence:</p> <p>Examination of the unit revealed a total of 19 desk top computers. It was observed that each staff member is assigned to a computer to their desk. However one (1) desk top was observed assigned to the printing of titles.</p>			
<p>Evaluation:</p> <p>During the examination of the 18 desk top computers assigned to the officers and the 1 computer assigned for Motor vehicle printing it was determined the process is in conformity to the ISO 9001: 2015 7.1.3 a & 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, a) buildings and associated utilities; b) equipment, including hardware and software;</p>			
Effectiveness:			

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00012		
Non-Conformity Report #: 1	Auditor (s): Trisha McDonald	Date: November 30, 2021
Audit of : Management	Audit Criteria: ISO 9001:2015 clause 6.2.1 (e, g)	
<p>Statement of Nonconformity:</p> <p>During the audit of the review of the Monthly Quality Objectives Report it was determined that there was non-conformity to ISO 9001:2015 clause 6.2.1 (e, g) as the monthly quality objectives report reviewed for the period July to October 2021 were incomplete as the performance measures , current period performance for the processes of Registration of Motor Vehicle, Application for Titles, Production of Titles, Audit and Refunds were missing from the reports.</p>		

Responsible Party: Venis Erskine Kerr	
Auditor Signature:	Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00013		
Non-Conformity Report #: 2	Auditor (s): Trisha McDonald	Date: November 30, 2021
Audit of : Management	Audit Criteria: ISO 9001:2015 clause 6.1.1 and 6.1.2	
<p>Statement of Nonconformity:</p> <p>During the review of the Risk Registers for the months of June to October 2021 it was determined that there was non-conformity to ISO 9001:2015 clause 6.1.1 and 6.1.2 which states "When planning for the quality management system, the organization shall consider the issues.... The organization shall plan actions to address these risks and opportunities...". The risk registers were not being maintained to record the KRI and Risk Implementation Status.</p> <p>Responsible Party: Venis Erskine Kerr</p>		
Auditor Signature:		Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00014		
Non-Conformity Report #: 3	Auditor (s): Trisha McDonald	Date: November 30, 2021
Audit of : Management	Audit Criteria: ISO 9001:2015 clause 9.1.3 (b)	
<p>Statement of Nonconformity:</p> <p>During the review of the Customer feedback process it was determined that there was non-compliance to ISO 9001:2015 clause 9.1.3 (b) which states "The organization shall analyses and evaluate appropriate data and information arising from monitoring and measurement. The degree of analysis shall be used to evaluate: (b) the degree of customer satisfaction". The Customer feedback log was incomplete, as it did not record the source of the feedback, the resolution recorded in one instance was not a resolution, the Officer managing the feedback was at times not recorded and where the resolution was to be dealt with external to the location, there</p>		

was no record of follow up /monitoring that action was taken.

Responsible Party: Venis Erskine Kerr

Auditor Signature:

Signature:

NONCONFORMITY REPORT

Incident Identification Number: 000000.00015

Non-Conformity Report #: 4	Auditor (s): Trisha McDonald	Date: November 30, 2021
Audit of : Management	Audit Criteria: ISO 9001:2015 clause 5.2.2	
<p>Statement of Nonconformity:</p> <p>During the review of the communication of the Quality Policy, it was ascertained that there was non-conformity to ISO 9001:2015 clause 5.2.2 which states the Quality Policy shall be available to relevant interested parties; as the Quality Policy Statement was not displayed for taxpayers to see.</p> <p>Responsible Party: Venis Erskine Kerr</p>		
Auditor Signature:		Signature: