

# Falmouth Tax Office

## ISO 9001:2015 Quality Management System Audit

### Internal Audit Report

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

Audit of: Filing and Processing of Returns (Online and Inline)	Auditor: Senatra Lewis	Audit Criteria: TAJ SOP 9.1 #1	Auditees:
<p>Audit Evidence:</p> <p>"A returns corrections report for the period June 1 to August 31,2021 was presented and it consisted of thirty five ( 35 ) listed records .A sample of four(4)or 11% was selected and tested by examining the record in RAiS for existence and it was observed that ledgers were created for the taxpayers . The accounts were verified on RAiS and the ledgers were seen populated with transactions by tax type, the following were verified on RAiS :Versel St George Inns deregistration gct Trelawny Municipal Corporation paye Louis Fowler final return George Lemmon returns review "</p>			
<p>Evaluation:</p> <p>"During the audit of the Filing and Processing of the returns online for the period June to August 2021, it was established that ledger accounts were created on RAiS for all 4 returns examined for the period June 1 to August 31. This was in conformity to SOP #1 which states that ""The taxpayer ENTERS username and password into TAJ's login window to access TAJ's Web Portal. The four taxpayers tested were Versel St George,Trelawny Municipal corporation,George Lemmon,Louis Fowler. "</p>			
<p>Effectiveness:</p>			

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

Audit of: Filing and Processing of Returns (Online and Inline)	Auditor: Senatra Lewis	Audit Criteria: TAJ SOP 9.1 #11-12	Auditees:
<p>Audit Evidence:</p> <p>"A sample of nine (9) suspended transactions were reviewed for the period June 1 to August 31 2021 , the review revealed that the corrective action were taken. The original returns with error were seen as well as the corrective returns .The samples reviewed was Trelawny Pharmacy &amp; book store, Webster Harris,Keith Earle ,Michael Anthony Wallace ,Salt Marsh ,Deliverance Tabernacle Friendship,Ernest Gyedu Tandoh andTrelawny Aggregates . "</p>			

<p>Evaluation:</p> <p>"During the audit of the Filing and Process of return online for the period June to August 2021, it was revealed that 9 suspended (sample) returns had corrected actions taken, notes and accurate returns were among those seen, this is in conformity to TAJ SOP section 9.1 # 12 which states that Senior Taxpayer Accounts Officer /Taxpayer Accounts Officer 1. CORRECTS correctable returns.</p>
<p>Effectiveness:</p>

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

Audit of: Filing and Processing of Returns (Online and Inline)	Auditor: Senatra Lewis	Audit Criteria: TAJ SOP 9.1 # 13	Auditees:
<p>Audit Evidence:</p> <p>"There were nine (9) taxpayers with suspended returns reviewed for the period filed on RAiS and dates sent to the Taxpayer Accounts for corrections. The following evidences below showed the dated the officer received the returns with the taxpayer name and the date created in RAiS :Trelawny Pharmacy &amp; book store -14/6/2021 Webster Harris -9/6/2021 Keith Earle -28/7/2021: Michael Anthony Wallace -28/7/2021: Salt Marsh - 28/7/2021 Deliverance Tabernacle - 20/7/2021: Friendship - 21/6/2021 : Ernest Gyedu Tandoh -22/6/2021 Trelawny Aggregates - 22/6/2021</p>			
<p>Evaluation:</p> <p>"During the audit of the Filing and Processing of return online for the period June to August 2021, it was revealed that 9 suspended returns had notes to confirm when they were received and corrected by the Taxpayer Accounts Officers, this is in conformity to TAJ SOP Filing and Returns Processing online section 9.1 # 12-13 which states that the Senior Taxpayer Accounts Officer/Taxpayer Accounts Officer corrects correctable suspended returns. 2. SAVES the correction to the System (RAiS) 3. UPDATES the taxpayer's account with information from the Return that was filed. " "</p>			
<p>Effectiveness:</p>			

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

Audit of: Filing and	Auditor: Senatra	Audit Criteria: TAJ	Auditees:
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Processing of Returns (Online and Inline)	Lewis	SOP 9.1 # 8-9	
<p>Audit Evidence:</p> <p>"The Manager Taxpayer Accounts and Returns Processing presented her employee task report of the returns that were processed and completed by all officers for the period of audit. Further checks on 9 sampled followed through all stages to completion by the manager herself were verified on RAiS . The Taxpayer Account Adjustment in RAiS confirmed the completed dates by the following taxpayers below: Trelawny Pharmacy &amp; book store -14/6/2021 Webster Harris - 9/6/2021 Keith Earle - 3/8/2021 Michael Anthony Wallace - 3/8/2021 Salt Marsh - 3/8/2021 Deliverance Tabernacle - 28/7/2021 Friendship - 7/7/2021 Ernest Gyedu Tandoh - 2/6/2021 Trelawny Aggregates LTD - 22/6/2021</p>			
<p>Evaluation:</p> <p>"During the audit of the Filing and Processing of returns for the period June to August 2021 it was revealed that employee task report was produced as evidence that confirms the RAiS suspended returns exists which is a conformity to the TAJ SOP section 9.1 # 9 -10 which states that "" RaiS System 9. PLACES the list as "Suspended Returns" in the Online Work Queue 10. POSTS the updates to the taxpayer's Ledger. This information will be reflected on the taxpayer's account." The following transactions were tracked from entry in Taxpayer accounts to completed: The name of the taxpayers and the date created in RAiS is listed below: Trelawny Pharmacy &amp; book store - 14/6/2021 Webster Harris - 9/6/2021 Keith Earle - 3/8/2021 Michael Anthony Wallace - 3/8/2021 Salt Marsh - 3/8/2021 Deliverance Tabernacle -28/7/2021 Friendship - 7/7/2021 Ernest Gyedu Tandoh - 22/6/2021 Trelawny Aggregates LTD - 22/6/2021</p>			
<p>Effectiveness:</p>			

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

Audit of: Filing and Processing of Returns (Online and Inline)	Auditor: Senatra Lewis	Audit Criteria: ISO 9001-2015:7.1.3 (b)	Auditees:
<p>Audit Evidence:</p> <p>"The login access for RAiS was presented by the Manager and five (5) taxpayer accounts officers has login and computers .The number of persons on location corresponds with the user assess list for the functions RAiS access.The five users access login verified are as follows: Manager Tax Accounts &amp; Collections Snr Tax</p>			

Accounts Office Tax Accounts Officer Tax Accounts Officer Batch Office "

Evaluation:

"During the audit of the Filing and Processing of returns for the period June to August 2021 it was revealed that all five(5) staff members in the Taxpayer Accounts Unit had RaiS login access as provided which is a conformity to ISO:9001: 2015 7.1.3(b) 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; " "

Effectiveness: