

Spanish Town Tax Office

ISO 9001:2015 Quality Management System Audit

Internal Audit Report

CONFORMITY REPORTS – TRN REGISTRATION

Audit of: TRN Registration	Auditor: Babette Higgins	Audit Criteria: SOP 9.1 (8-9)&(12-15)	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>For the period April 2021 to August 5, 2021, a total of 15 of 25 physical TRN applications were examined for August 3-5, 2021. Examination of all the forms revealed that both processing and approving officers' signatures were affixed to the forms. These were for: 1. Gillian Spencer 2. Ferm Augustus 3. Omarion Gidden 4. Maleeka Thaxter 5. Ravair Thaxter 6. Dwayne Chong 7. Damoya Beckford 8. Haley Powell 9. Tereska Kelly 10. Talliah McFarlane 11. Lisa Grant 12. Ajhani Marner 13. Gianna Hyatt 14. Tiana Gregory 15. Josiah Evans</p>			
<p>Evaluation:</p> <p>During the audit of the TRN Registration process, a sample of 15 application forms examined for the period August 3-5, 2021 were seen verified by both processing and authorizing officers. This process conforms to the TRN Registration SOP 9.1 (8-9)&(12-15) which states, "TSO/TSA vets application to ensure form is properly completed and signed...."Senior TSO/TSA compares information...records TRN assigned in designated box...signs application in the 'Senior Officer's name' section".</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TRN REGISTRATION

Audit of: TRN Registration	Auditor: Babette Higgins	Audit Criteria: SOP 9.2 (13)	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>A total of 16 cases were seen authorized for the period April 1, 2021 to August 5, 2021 on RAI's. Examination on RAI's revealed that there are various steps for the posting, reviewing, and approving of information keyed. Therefore, an officer would create a case, a different officer review and approve the process. # TRN Cases Approved = 16 # TRN Cases Created by = 16 Segregation for the approving & creating of cases = 16</p>			
<p>Evaluation:</p> <p>During the TRN Registration process for the period April 1, 2021 to August 5, 2021, 16 registrations had segregation of duties for the approving and creating of TRN cases. This process conforms to the TRN Registration SOP 9.2 (13) which states, "Senior TSO/TSA selects 'approve' to approve case and generate TRN".</p>			
<p>Effectiveness:</p>			

CONFORMITY REPORTS – TRN REGISTRATION

Audit of: TRN Registration	Auditor: Babette Higgins	Audit Criteria: SOP 9.2 (16)	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>Examination on RAiS, revealed that a TRN Letter can be generated and viewed on the customer springboard, CRM, Letters. It also shows evidence of TRN assignment. Observation and examination of the process revealed that either the Taxpayer Service Officer or the Supervisor accessed RAiS, printed TRN letter, stamped and signed letter before handing letters to taxpayers.</p>			
<p>Evaluation:</p> <p>During the audit of the TRN Registration process for the period April 2021 to August 5, 2021 it was revealed that access for the printing of TRN letters conforms to TRN Registration SOP 9.2 (16) which states, "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: Babette Higgins	Audit Criteria: SOP 9.3 (36;38-41)	Auditees: Tanya Carson
<p>Audit Evidence:</p> <p>Examination of the TRN Logbook for the period April 8, 2021 to July 7, 2021 revealed that applicants' names,' signatures, ID, date issued and TRN information were duly recorded therein. The information was seen for a sample of 15 registrations for: 1. Lionel Chambers 2. Hannah Brown 3. Tahj Barnett 4. Sabrina Bailey 5. Shaneek Martin 6. Jonoia Campbell 7. Alicia Campbell 8. Latisha Bell 9. Rajhaun Wilson 10. Shandon McFarlane 11. Ronald Powell 12. Marlon Brown 13. Kar Kudo 14. Martin Stephenson 15. Shaerra Davis.</p>			
<p>Evaluation:</p> <p>During the audit of the TRN Registration process for April 8, 2021 to July 7, 2021, it was determined that a sample of 16 registrations had taxpayers information duly recorded in the TRN logbook for the issuance of TRN cards and the ID information was reflected in the logbook. This process conforms to the TRN Registration SOP 9.3 (36;38-41) which states, "Taxpayer/bearer visits office with Identification to collect card...TSO/TSA records information in log book...taxpayer/bearer signs log book,</p>			

collects card."

Effectiveness:

CONFORMITY REPORTS – TRN REGISTRATION

Audit of: TRN Registration	Auditor: Babette Higgins	Audit Criteria: SOP 9.5 (10-12)	Auditees: Tanya Carson
Audit Evidence: Examination and comparison of the TRN Registration Cases Approved by User and TRN Registration Cases Created by User Reports for the period April 1, 2021 to August 5, 2021 for 16 of 30 cases approved, revealed segregation of duties by the officer who created the case and the officer who approved TRN cases in RAiS. # TRN Cases Approved = 16 # TRN Cases Created by = 16 Segregation for the approving & creating of case = 16			
Evaluation: During the audit of the TRN Registration process for the period April 1, 2021 to August 5, 2021, a sample of 16 registrations selected showed evidence of segregation of duties for processing and authorizing TRN cases on RAiS. This conforms to TRN Registration SOP 9.5 (10-12) "Senior TSO/TSO receives request for approval...compares information...selects 'approve' to approve case and generate TRN."			
Effectiveness:			

NONCONFORMITY REPORT

Incident Identification Number: 000000.00001

Non-Conformity Report #: 1	Auditor (s): Babette Higgins	Date: August 31, 2021
Audit of : TRN Registration	Audit Criteria: ISO 9001:2015 clause 8.1 (e)	
Statement of Nonconformity: During the audit of the TRN Registration process for the period April 1, 2021 to August 5, 2021, the bearer's authorization letters were not seen scanned and uploaded to RAiS for seven registrations. This process does not conform to the ISO 9001:2015 clause 8.1 (e) "... determining, maintaining and retaining documented information to the extent necessary (1) to have confidence that the processes have been carried out as planned."		

Responsible Party: Karlene Johnson-Mills	
Auditor Signature:	Signature:

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Babette Higgins	Date: August 31, 2021
Audit of : TRN Registration	Audit Criteria: SOP 9.1 (12)	
<p>Statement of Opportunity:</p> <p>There is an opportunity for improvement of the TRN Registration process as the application forms and supporting documents were not scanned and uploaded to RAiS after they are approved by the Manager/Senior TSO. Hence, the SOP should be corrected to state that after forms are vetted/verified/approved by the Manager/Senior TSO/TSO, they should be scanned along with supporting documents and uploaded to RAiS.</p> <p>Responsible Party: Karlene Johnson-Mills</p>		
Auditor Signature:		Signature: