

# May Pen Tax Office

## ISO 9001:2015 Quality Management System Audit

### Internal Audit Report

Audit Dates: September 8, 2021 - September 15,  
2021

Audit Report: ISO 9001:2015 Quality Management System Audit Internal Audit Company Limited	Audit: Report No. 325
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Audited Facility: Company Limited

Address:

Audit Team: Phercia Thompson-Campbell, Deandra Harvey Leachman, Senatra Lewis, Babette Higgins, Carolyn Fagan-Burrell, Ossain Jones, Everton Bonner, Necoya Thomas, Paula Wallace-Stewart, Kerena Graham, Natasha Whyte, Carol Gray, Recardo Rowe, Maxine Morrison Campbell

Date Of Audit: September 8, 2021 - September 15, 2021

Scope Of Audit: Full system audit of the Quality Management System

Contact Person:

### Summary of Non-Conformities Identified in The Internal Audit Process

Process #	Process Names	Non Conformances
1	Application for Motor Vehicle Titles (New, Transfer and Substitute)	2
2	Communication of Quality Policy	1
3	Context of the Organisation	1
4	Continuous Improvement	1
5	Driver's Licence Application and Production (New and Renewal)	4
6	e-Services Registration (inline and online)	3
7	GCT Registration	3
8	Handling Incoming Calls	2
9	Leadership	1
10	Maintaining the Frequently Asked Questions Database	5
11	Payment Compliance	4
12	Preventative Maintenance - ICT	2
13	Preventative Maintenance - Property	3
14	Receipt and Processing of Payments (inline and online)	1
15	Refunds Processing	2
16	Registration of Motor Vehicle (New and Transfer)	1
17	Staff Awareness of the Quality Policy	1
18	Stamp Duty Assessments (Express Transactions)	1
19	TRN Registration	1
20	Zero Rating	1
	TOTAL	40

### Summary of Conformities Identified in The Internal Audit Process

Process #	Process Names	Conformances
1	Application for Motor Vehicle Titles (New, Transfer and Substitute)	9
2	Conducting Audits (Field and Desk)	6
3	Context of the Organisation	6
4	Driver's Licence Application and Production (New and Renewal)	3
5	e-Services Registration (inline and online)	6
6	Filing and Processing of Returns (online and inline)	10

7	GCT Registration	6
8	Handling Incoming Calls	6
9	Human Resource Development - Training	5
10	Leadership	5
11	Licensing of motor vehicles (new and renewal)	6
12	Maintaining the Frequently Asked Questions Database	5
13	Making Outgoing Compliance Calls	8
14	Payment Compliance	19
15	Performance	3
16	Preventative Maintenance - ICT	5
17	Preventative Maintenance - Property	6
18	Processing e-Services Registration Online	8
19	Procurement	5
20	Production of motor vehicle titles	19
21	Receipt and Processing of Payments (inline and online)	11
22	Refund of Online Payments Made in Error	5
23	Refunds Processing	4
24	Registration of Motor Vehicle (New and Transfer)	11
25	Risk and Opportunities	2
26	Stamp Duty Assessments (Express Transactions)	6
27	TRN Registration	8
28	Zero Rating	4
	TOTAL	197

### Summary of Opportunities for Improvement Identified in The Internal Audit Process

Process #	Process Names	Conformances
1	Conducting Audits (Field and Desk)	1
2	GCT Registration	2
3	Handling Incoming Calls	1
4	Maintaining the Frequently Asked Questions Database	1
5	Making Outgoing Compliance Calls	1
6	Payment Compliance	1
7	Performance	1
8	Preventative Maintenance - ICT	1
9	Preventative Maintenance - Property	2
10	Receipt and Processing of Payments (inline and online)	1
11	Refunds Processing	1
12	Risk and Opportunities	1
13	TRN Registration	1
	TOTAL	15

The audit is initiated by the Policy and Transformation Branch and the management representative who is the General Manager for the location and is in charge of the QMS.

## AUDIT BRIEF

Audit Ref	1626963996	Audit of:	ISO 9001:2015 Quality Management System Audit
Date Scheduled	September 8, 2021 - September 15, 2021	Locations	7 Windsor Avenue, May Pen, Clarendon, Jamaica
<p>Audit Team: Phercia Thompson- Campbell, Deandra Harvey Leachman, Senatra Lewis, Babette Higgins, Carolyn Fagan-Burrell, Ossain Jones, Everton Bonner, Necoya Thomas, Paula Wallace-Stewart, Kerena Graham, Natasha Whyte, Carol Gray, Recardo Rowe, Maxine Morrison Campbell</p> <p>Audit Team Leader: Trisha McDonald</p>		Process Owner(s):	<p>Althia Scott Jones-General Manager Venice Ricketts Burton- General Manager - Centralised Operations Winsome Shaw Harris- Assistant General Manager - Compliance Angeleta Anderson-Assistant General Manager - Taxpayer Account and Collections Leighton Hewitt-Assistant General Manager - Taxpayer Service and Education Denise Brooks Allen- Assistant General Manager - Audit Taieice Smith-Assistant General Manager - Customer Care Centre Sandra Logan-Chief Property Services and Admin Natasha Sampson-Chief Information Officer Sharon Mitchell-Director - Human Resource Development Keresha King Williams- Manager - NMVR Kennisha Thomas-Assistant General Manager</p>
Purpose:			
To test the readiness of the location's QMS for certification.			
Background and Context:			
Tax Administration Jamaica is participating in the ISO Certification Programme which falls under Strategic Public Sector Transformation (SPST) Project. The project			

is led by the Ministry of Finance & the Public Service, and seeks to attain ISO 9001:2015 c
Scope:
Full system audit of the Quality Management System
Criteria:
ISO 9001:2015, May Pen Tax Office's documented information and legislative requirements.
Objectives:
To determine their conformity, effectiveness and opportunities for improvement.

## Company Limited Audit Plan

### Opening Meeting:

Who: Trisha McDonald, Sharon Chambers-Hinds, Phercia Thompson-Campbell, Deandra Harvey Leachman, Senatra Lewis, Lenworth Forrest, Babette Higgins, Carolyn Fagan-Burrell, Ossain Jones, Everton Bonner, Sherine Lewis-Daley, Tasha Henry, Necoya Thomas, Paula Wallace-Stewart, Kerena Graham, Natasha Whyte, Carol Gray, Recardo Rowe, Maxine Morrison Campbell, Althia Scott Jones, Venice Ricketts Burton, Winsome Shaw Harris, Angeleta Anderson, Leighton Hewitt, Denise Brooks Allen, Taieice Smith, Sandra Logan, Natasha Sampson, Sharon Mitchell

When: Tuesday, `August` `3`, 2021

Where: Virtual Online (via Microsoft Teams)

What to cover: Context of the Organisation Risk and Opportunities Leadership Performance Continuous Improvement

### The Audit

To be shared with auditors and auditees

### Closing Meeting:

Who: Trisha McDonald, Sharon Chambers-Hinds, Phercia Thompson-Campbell, Deandra Harvey Leachman, Senatra Lewis, Lenworth Forrest, Babette Higgins, Carolyn Fagan-Burrell, Ossain Jones, Everton Bonner, Sherine Lewis-Daley, Tasha Henry, Necoya Thomas, Paula Wallace-Stewart, Kerena Graham, Natasha Whyte, Carol Gray, Recardo Rowe, Maxine Morrison Campbell, Althia Scott Jones, Venice Ricketts Burton, Winsome Shaw Harris, Angeleta Anderson, Leighton Hewitt, Denise Brooks Allen, Taieice Smith, Sandra Logan, Natasha Sampson, Sharon Mitchell

When: To be determined

Where: Virtual Online (via Microsoft Teams)

## AUDIT SCHEDULE

Processes	Auditor	Auditee	Date/Time
Communication of Quality Policy	Recardo Rowe	Kennisha Thomas	July 7, 2021 10:00 AM - FJuly 30, 2021 4:00 PM
e-Services Registration (inline and online)	Paula Wallace-Stewart	Judith Peart Calloo	July 7, 2021 10:00 AM - FJuly 30, 2021 4:00 PM
Zero Rating	Ossain Jones	Judith Peart Calloo	July 7, 2021 10:00 AM - FJuly 30, 2021 4:00 PM
Licensing of motor vehicles (new and renewal)	Phercia Thompson-Campbell	Sidonnie Abrahams	July 7, 2021 10:00 AM - FJuly 30, 2021 4:00 PM
Receipt and Processing of Payments (inline and online)	Paula Wallace-Stewart	Sidonnie Abrahams	July 7, 2021 10:00 AM - FJuly 30, 2021 4:00 PM
Making Outgoing Compliance Calls	Carolyn Fagan-Burrell	Denise Washington Powell	July 7, 2021 10:00 AM - FJuly 30, 2021 4:00 PM
Handling Incoming Calls	Trisha McDonald	Wendy Heslop	July 7, 2021 10:00 AM - FJuly 30, 2021 4:00 PM
Maintaining the Frequently Asked Questions Database	Natasha Whyte	Theresa Lecky	July 7, 2021 10:00 AM - FJuly 30, 2021 4:00 PM
Processing e-Services Registration Online	Carol Gray	Yulanda Henry	July 7, 2021 10:00 AM - FJuly 30, 2021 4:00 PM
Production of	Necoya Thomas	Keresha King	July 7, 2021 10:00

motor vehicle titles		Williams	AM - FJuly 30, 2021 4:00 PM
Refunds Processing	Deandra Harvey Leachman	Lisa Meikle Robinson	July 7, 2021 10:00 AM - FJuly 30, 2021 4:00 PM
Filing and Processing of Returns (online and inline)	Recardo Rowe	Kayon Kirby	July 7, 2021 10:00 AM - FJuly 30, 2021 4:00 PM
Refund of Online Payments Made in Error	Senatra Lewis	Kayon Kirby	July 7, 2021 10:00 AM - FJuly 30, 2021 4:00 PM
Staff Awareness of the Quality Policy	Recardo Rowe	Kennisha Thomas	July 7, 2021 10:00 AM - FJuly 30, 2021 4:00 PM
TRN Registration	Babette Higgins	Judith Peart Calloo	July 7, 2021 10:00 AM - FJuly 7, 2021 4:00 PM
GCT Registration	Babette Higgins	Judith Peart Calloo	July 7, 2021 10:00 AM - FJuly 30, 2021 4:00 PM
Payment Compliance	Maxine Morrison Campbell		July 7, 2021 10:00 AM - FJuly 7, 2021 4:00 PM
Procurement	Everton Bonner	Stacy Ivey	July 7, 2021 10:00 AM - FJuly 30, 2021 4:00 PM
Human Resource Development - Training	Kerena Graham	Michael Marshall	July 7, 2021 10:00 AM - FJuly 30, 2021 4:00 PM
Preventative Maintenance - Property	Recardo Rowe	Nyree-Dawn Strurridge	July 7, 2021 10:00 AM - FJuly 7, 2021 4:00 PM
Preventative Maintenance - ICT	Recardo Rowe	Christopher Burton	July 7, 2021 10:00 AM - FJuly 30, 2021 4:00 PM
Conducting Audits (Field and Desk)	Deandra Harvey Leachman	Karaon Manning Burke	July 7, 2021 10:00 AM - FJuly 30, 2021 4:00 PM
Stamp Duty Assessments (Express Transactions)	Carol Gray	Lisa Meikle Robinson	July 7, 2021 10:00 AM - FJuly 30, 2021 4:00 PM
Registration of Motor Vehicle (New and Transfer)	Phercia Thompson-Campbell	Judith Peart Calloo	July 7, 2021 10:00 AM - FJuly 30, 2021 4:00 PM

Application for Motor Vehicle Titles (New, Transfer and Substitute)	Necoya Thomas	Judith Peart Calloo	July 7, 2021 10:00 AM - FJuly 7, 2021 4:00 PM
Driver's Licence Application and Production (New and Renewal)	Senatra Lewis	Judith Peart Calloo	July 7, 2021 10:00 AM - FJuly 7, 2021 4:00 PM
Continuous Improvement	Trisha McDonald	Kennisha Thomas	July 6, 2021 10:00 AM - FJuly 30, 2021 10:00 AM
Performance	Trisha McDonald	Kennisha Thomas	July 6, 2021 10:00 AM - FJuly 30, 2021 10:00 AM
Leadership	Trisha McDonald	Kennisha Thomas	July 6, 2021 10:00 AM - FJuly 30, 2021 10:00 AM
Risk and Opportunities	Trisha McDonald	Kennisha Thomas	July 6, 2021 10:00 AM - FJuly 30, 2021 10:00 AM
Context of the Organisation	Trisha McDonald	Kennisha Thomas	July 6, 2021 10:00 AM - FJuly 30, 2021 4:00 PM

## CONFORMITY REPORTS – CONTEXT OF THE ORGANISATION

Audit of: Context of the Organisation	Auditor: Trisha McDonald	Audit Criteria: ISO 9001:2015 clause 4,.1	Auditees: Kennisha Thomas
<p>Audit Evidence:</p> <p>The risk register (as at May 2021) was received for the units of Taxpayer Service, Tapayer Collections, Compliance and Audit . This is the first risk register since implemnetation. The register showed the internal and external issues affecting each subunit and how this risks were managed. Risk Register for NMVR received for April and May 2021. CCC register received for April 2021 The SWOT was also received and it showed the office had recognized its strengths weaknesses, opportunities and threats</p>			
<p>Evaluation:</p> <p>During the review of whether the organization determined its internal and external issues affecting their QMS, it was found that the risk register was prepared to show their internal and external issues which is in conformity to ISO 9001:2015 clause 4.1 which states that the organization shall determine internal and external issues that are relevant to its purpose and strategic direction and that affects its ability t0 achieve</p>			



the intended results of its quality management system
Effectiveness:

## CONFORMITY REPORTS – CONTEXT OF THE ORGANISATION

Audit of: Context of the Organisation	Auditor: Trisha McDonald	Audit Criteria: ISO 9001:2015 clause 4.2 (a, b)	Auditees: Kennisha Thomas
<p>Audit Evidence:</p> <p>The stakeholder analysis was presented which document the interested parties, their needs, wants and expectations.</p>			
<p>Evaluation:</p> <p>During the review of whether the May Pen Tax Office understood the needs and expectations of its interested parties it was established that the Office identified the needs and expectations of its interested parties which were relevant to the QMS. This is in conformity to ISO 9001:2015 clause 4.2 (a, b), which required that the organization shall identify the interested parties that are relevant to the QMS and the requirement of these interested parties.</p>			
Effectiveness:			

## CONFORMITY REPORTS – CONTEXT OF THE ORGANISATION

Audit of: Context of the Organisation	Auditor: Trisha McDonald	Audit Criteria: ISO 9001:2015 clause 4.3	Auditees: Kennisha Thomas
<p>Audit Evidence:</p> <p>The scope was determined by looking at the functional areas of the tax office and selecting those processes and key processes for each of them so the scope would touch on the entire operation of the tax office. The May Pen Tax Office has identified its external and internal issues, (see above the requirements of its relevant interested parties and the products and services it delivers). The sections of the ISO not used by May Pen Tax Office are 7.1.5.2, 8.2.3.1 (a,e). The scope is documented in the quality policy document and maintained as documented evidence. The scope covers 15 processes and states what products and services are covered by the QMS. changes to the scope would be carried out by continued analysis to see if they are meeting the needs and capitalizing on strength and opportunity, and addressing some of the weaknesses noted in the SWOT analysis. Also, looking at the totality and maturity of the processes at the location to the extent they can conform to the ISO</p>			

Standard. The changes in the legislation would be included in the PEST analysis to see the extent of those external factors affecting the operations internally.

Evaluation:

During the review of the scope of the AMS it is was determined that the May Pen Tax Office is in conformity to ISO 9001:2015 clause 4.3 as the scope was determined by considering the internal/external issues, stakeholder requirements and its products and services and was documented in the approved Quality Policy document.

Effectiveness:

## CONFORMITY REPORTS – CONTEXT OF THE ORGANISATION

Audit of: Context of the Organisation	Auditor: Trisha McDonald	Audit Criteria: ISO 9001:2015 clause 4.4.1 (b)	Auditees: Kennisha Thomas
<p>Audit Evidence:</p> <p>he office has determined its sequence and interaction of these process and they are represented in the Macro process flow chart and the sequence and interaction of key QMS processes document. The document was created by the OD unit in consultation with the Policy and Transformation Unit. It is approved by the CG and maintained by the OD unit.</p>			
<p>Evaluation:</p> <p>During the review of whether the Office determined its sequence and interaction of the QMS process it was determined that the office has a documented Sequence and interaction of process which is in conformity to ISO 9001:2015 clause 4.4.1(b) which states the the organization shall determine its sequence and interaction of processes;</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – CONTEXT OF THE ORGANISATION

Audit of: Context of the Organisation	Auditor: Trisha McDonald	Audit Criteria: ISO 9001:2015 clause 4.4.1 (c, d and e)	Auditees: Kennisha Thomas
<p>Audit Evidence:</p> <p>The criteria, methods and measurement needed to operate the processes were in place. This came from the Divisional Plan to the ISO Quality Objective Report. Quality Objective report is done monthly and copies of these were received for April and June 2021. The Objective report for May contained no information. The AGM was</p>			

contacted and the correct report sent and reviewed. The resources needed for the QMS is outlined in the Process flow and these are made available through purchases by the procurement unit. Responsibilities for these processes are recorded in the SOP's which were all approved for the processes under review.

Evaluation:

The review of the May Pen Office Quality management System showed that they are in conformity with ISO 9001:2015 clause 4.4.1 (c, de and e) as there was documentary evidence of the criteria and methods needed to ensure the effective operation and control of the process, they determined the processes needed and assigned the responsibilities and authorities for the processes

Effectiveness:

## CONFORMITY REPORTS – CONTEXT OF THE ORGANISATION

Audit of: Context of the Organisation	Auditor: Trisha McDonald	Audit Criteria: ISO 9001:2015 clause 4.4.2 (a, b)	Auditees: Kennisha Thomas
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Audit Evidence:

The documented information which supports the QMS Process are the SOP's which were received for all the process of the QMS. The SOP's are prepared by OD unit in collabration with the process owners. Evidence of the preparation of the SOP's are recorded on the SOP's as well as revisions made to the SOP's. Checks on whether the processes aare carried out as planned is evident in the verification report and supervisory checks are embedded in the SOP's.

Evaluation:

The review of the QMS and its processes has disclosed that the office has maintained documented information to support its processes in the form of SOP's and has retained documented information that the processes are being carried out as planned through verification excercises and supervisory controls which are embedded in the processes. This is in conformance to ISO 9001:2015 clause 4.4.2 (a, b) which states the the organizations shall maintain documented information to support is processes and retain documented information that the processes are being carried out as planned.

Effectiveness:

## NONCONFORMITY REPORT

Incident Identification Number: 000000.00001

Non-Conformity Report #: 1	Auditor (s): Trisha McDonald	Date: July 30, 2021
Audit of : Context of the Organisation	Audit Criteria: ISO 9001:2015 clause 4,.1	
<p>Statement of Nonconformity:</p> <p>During the review of the monitoring of the risk register it was established that the registers for CCC and NMVR were being monitored and updated accordingly, however there was no evidence of the monitoring of the register for the functional areas of Taxpayer Service and Education , Compliance, Taxpayer Accounts and Collections and Audit. This was not in conformity to ISO 9001:2015 4.1 which states in part that the the organization shall monitor and review information about these external and internal issues</p> <p>Responsible Party: Althia Scott Jones</p>		
Auditor Signature:		Signature:

## CONFORMITY REPORTS – RISK AND OPPORTUNITIES

Audit of: Risk and Opportunities	Auditor: Trisha McDonald	Audit Criteria: ISO 9001:2015 clause 6.1.1 (a-d)	Auditees: Kennisha Thomas
<p>Audit Evidence:</p> <p>The SWOT and stakeholder analysis was received and reviewed. The SWOT identified the office strengths, weakness opportunities and threats. The PESTLE Analysis identified the external factors which would affect the office and the level of possible or negative impact . The Stakeholder analysis recorded the interested stakeholders to the tax officer and these stakeholders needs, wants and expectations. It also went further to record the need, expectation and wants required by the office/location from the stakeholders. The sub risk register recorded the internal and external issues which might affect the processes. Determination of what actions to be taken to address the risks are recorded in the subrisk register. There is a criteria document in the risk register which states accept, avoid or transfer. The sub register also recorded how these risks will be treated.</p>			
<p>Evaluation:</p> <p>During the audit of opportunities and risks it was established that ISO 9001:2015) &amp; 6.1.1 (a-d) which states that the organization shall consider the issues referred to in 4.1. and 4.2 and determine the risks and opportunities that need to be addressed , there was no occurrence of a breach as risks and opportunities that could influence the performance of the QMS were identified through the risk analysis carried out</p>			

from the SWOT, Pestle and stakeholders analysis. During the audit of opportunities and risks it was established that ISO 9001:2015 clause 6.1.2 which states that the organization shall plan actions to address these risks and opportunities; there was no occurrence of a breach as the criteria document in the risk register shows what actions the organization would take to address risks and opportunities

Effectiveness:

## CONFORMITY REPORTS – RISK AND OPPORTUNITIES

Audit of: Risk and Opportunities	Auditor: Trisha McDonald	Audit Criteria: ISO 9001:2015 clause 6.2.1 (a-g)	Auditees: Kennisha Thomas
<p>Audit Evidence:</p> <p>The Quality objectives are measurable. This was evident in the Quality Objective Review carried out monthly by the location. Measurement is done based on the targets set coming from the Divisional Plan. The quality objectives are communicated throughout the organization via the Key results area in the staffs appraisal.</p>			
<p>Evaluation:</p> <p>During the review of the establishment of the quality objectives it was determined that there was conformity to ISO 9001:2015 clause 6.2.1 (a-g), which speaks to the quality objectives being consistent, measurable, relevant to the conformity of products and services and were being monitored, as the objectives were relevant to the conformity of products and services, targets were set, communicated and reported on monthly via a Quality Objective report.</p>			
<p>Effectiveness:</p>			

## OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

Opportunity Report #: 1	Auditor (s): Trisha McDonald	Date: July 30, 2021
Audit of : Risk and Opportunities	Audit Criteria: N/A	
<p>Statement of Opportunity:</p> <p>There is an Opportunity for Improvement in regards to the Pestle Analysis as some factors such as the environment and legal factors were incomplete as it did not rate the level of impact (positive/negative).</p>		

Responsible Party: Althia Scott Jones	
Auditor Signature:	Signature:

### CONFORMITY REPORTS – LEADERSHIP

Audit of: Leadership	Auditor: Trisha McDonald	Audit Criteria: ISO 9001:2015 clause (5.1.1 a-d)	Auditees: Kennisha Thomas
<p>Audit Evidence:</p> <p>minutes of 3 meetings held with general staff over the period April 2021 to June 2021 was presented. The minutes had record of the staff being informed of the impending ISO certification for the location, training for the QMS, resources which are needed and the importance of maintaining the ISO certification when qualified. There were also minutes of managers meeting which dealt with the repositioning of the office for ISO certification. Newsletter # 5 dated April 2021 was sent to all users via email informing staff of the impending phase 2 implementation of ISO at the May Pen Office. On the matter of resources needed, laptops which were needed were procured and distributed to staff. Staff was trained/ sensitized in the QMS during the period April 2021 to June 2021. The quality policy and objectives are established, as seen in the signed quality policy document. The policy and objectives are aligned with the strategic direction of the organization which deals with being a Customer centric organization, continuously improve voluntary compliance, institutional strengthening of the organization (ie processes technology and infrastructure)</p>			
<p>Evaluation:</p> <p>During the review of management commitment to the QMS it was seen where they have demonstrated leadership and commitment to the QMS by ensuring the quality policy and objectives are established and aligned with the strategic plan, conducting training sessions with staff to promote the QMS, and by taking accountability of the QMS by reporting on the QMS monthly via their monthly reports. This is in conformity to ISO 9001:2015 clause (5.1.1 a-d) which speaks to management demonstrating leadership and commitment to the QMS.</p>			
<p>Effectiveness:</p>			

### CONFORMITY REPORTS – LEADERSHIP

Audit of: Leadership	Auditor: Trisha McDonald	Audit Criteria: ISO 9001:2015 clause	Auditees: Kennisha Thomas
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	5.1.2.( c )	
<p>Audit Evidence:</p> <p>A customer satisfaction survey report 2020 was conducted in October 2020 with the general public and business segment by Market Research Services. A customer satisfaction survey was conducted by TAJ Customer Care Centre for the first quarter April 2021 - June 2021. The results for this survey will be discussed with the relevant managers for actions and emails were sent EGov.Ja to address issues relating to the AVAYA telephone system. A suggestion box is maintained at the location and report for June 2021 was generated for actions to be taken. Corrective actions that can be taken at the location is taken to address issues and matters that cannot be addressed is elevated to higher authority.</p>		
<p>Evaluation:</p> <p>During the review of management commitment to customer focus, it was established that customer surveys were conducted for corrective actions to be taken to address matters. This is in conformity to ISO 9001:2015 clause 5.1.2.( c ) which states that Top management shall demonstrate leadership and commitment with respect to customer focus by ensuring that the focus on enhancing customer satisfaction is maintained.</p>		
<p>Effectiveness:</p>		

### CONFORMITY REPORTS – LEADERSHIP

Audit of: Leadership	Auditor: Trisha McDonald	Audit Criteria: SO 9001:2015 clause 5.2.1 (a-d)	Auditees: Kennisha Thomas
<p>Audit Evidence:</p> <p>There is an approved, signed quality policy document which outlines the scope and objectives of the QMS. This policy is made available as documented information and sent to the General Managers. It is retained by the Policy and Transformation Unit. The document is reviewed by the Policy and Transformation Branch and the revision dates were seen recorded on the revision history page of the policy document. The last review date recorded was July 5, 2021 for the expansion of the scope. The Quality Policy Statement was seen communicated via TAJ's Intranet which is accessible by all staff.</p>			
<p>Evaluation:</p> <p>During the review of establishing the quality policy it was seen where the organization has established a quality policy document which was approved by its executives. The policy was seen appropriate to the purpose of the organization, commitment to satisfy applicable requirements and continued improvement of the</p>			

QMS. The organization therefore conforms to ISO 9001:2015 clause 5.2.1 (a-d) as they have established, implemented and maintained a quality policy which conforms to ISO standards.

Effectiveness:

### CONFORMITY REPORTS – LEADERSHIP

Audit of: Leadership	Auditor: Trisha McDonald	Audit Criteria: ISO 9001:2015 clause 5.2.2 (a-b)	Auditees: Kennisha Thomas
Audit Evidence:			
The quality policy statement was seen on TAJ's intranet and also on the website.			
Evaluation:			
During the review of Communication of the quality policy it was determined that the location was conforming to ISO 9001:2015 clause 5.2.2 (a-b) as the policy statement was available and maintained as a documented information.			
Effectiveness:			

### CONFORMITY REPORTS – LEADERSHIP

Audit of: Leadership	Auditor: Trisha McDonald	Audit Criteria: ISO 9001:2015 clause 5.3 (a-b)	Auditees: Kennisha Thomas
Audit Evidence:			
There was evidence that the roles and responsibilities for the QMS was assigned through the Job descriptions and SOP's. the SOP's were created by the OD unit in collaboration with the process owners. There are control measures embedded in the SOP's			
Evaluation:			
The location is conforming to ISO 9001:2015 clause 5.3 (a-b) which states that top management shall assign the responsibility and authority for ensuring that the QMS conforms to the requirements of the standard and that the processes are delivering their intended output. This was confirmed during the review of Organizational roles, responsibility and authorities.			
Effectiveness:			



NONCONFORMITY REPORT		
Incident Identification Number: 000000.00002		
Non-Conformity Report #: 1	Auditor (s): Trisha McDonald	Date: July 30, 2021
Audit of : Leadership	Audit Criteria: ISO 9001:2015 clause 5.2.2 (c) and 6.2.1 (f)	
<p>Statement of Nonconformity:</p> <p>During the review of Communication of the quality policy it was determined that the location was not conforming to ISO 9001:2015 clause 5.2.2 (c) and 6.2.1 (f) as whilst the the policy statement was on the website it was not displayed to customers at the location.</p> <p>Responsible Party: Althia Scott Jones</p>		
Auditor Signature:		Signature:

### CONFORMITY REPORTS – PERFORMANCE

Audit of: Performance	Auditor: Trisha McDonald	Audit Criteria: ISO 9001:2015 clause 9.1.1	Auditees: Kennisha Thomas
<p>Audit Evidence:</p> <p>The QMS is made up of several processes which are all integral to the operation of the QMS, therefore all the processess are monitored. A verification exercise was conducted and the results of which were communicated to the respective process owners for action. Copy of which was reviewed by Audit. Monitoring was also carried out monthly by means of the monthly report and the output analysed and evaluated against the targets.</p>			
<p>Evaluation:</p> <p>During the review of Monitoring, measurement, analysis and evaluation it was determined that there was conformity to ISO 9001:2015 clause 9.1.1 which states in part that the organization shall determine what needs to be monitored and measured, the methods for monitoring, measurement and when the monitoring shall be performed. This was evident in the report of the verification exercise conducted and the monthly review reports of the quality objectives</p>			
Effectiveness:			

## CONFORMITY REPORTS – PERFORMANCE

Audit of: Performance	Auditor: Trisha McDonald	Audit Criteria: SO 9001:2015 clause 9.1.2	Auditees: Kennisha Thomas
<p>Audit Evidence:</p> <p>A customer satisfaction survey report which is done every two years by an external body (Market Research Services) was received. This was conducted in October 2020 (outside the scope of the QMS) . Customer satisfaction survey is conducted quarterly by the Customer Care Centre. The one completed for the first quarter April 2021 - June 2021 was received and reviewed. Whilst the report did not record the actions taken to resolve the customers concerns, emails were produced as evidence to show that action was taken. for example emails sent to EGov.Ja to address issues relating to the AVAYA telephone system. The evaluation and action taken to address the customer survey at CCC was not documented. A suggestion box is maintained at the location, and a customer feedback report for June 2021 was received. It was seen where the feedbacks were evaluated and action taken to address the areas of concern by the customer.</p>			
<p>Evaluation:</p> <p>During the review of customer satisfaction, it was established that the location monitored customers perceptions, this is in conformity to ISO 9001:2015 clause 9.1.2 which states in part that the organization shall monitor customers perception of the degree to which their needs and expectations have been fulfilled. This was evident in the customer feed back report reviewed for June 2021 and the Customer satisfaction Survey report for the quarter April to June 2021.</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – PERFORMANCE

Audit of: Performance	Auditor: Trisha McDonald	Audit Criteria: SO 9001:2015 clause 9.2.2 (a-b)	Auditees: Kennisha Thomas
<p>Audit Evidence:</p> <p>Audits are scheduled by the Internal Audit Unit. Documented information on the scheduling of audits were seen in the Audit Plan for 2021/2022. The criteria and scope were defined and these were be seen in the audit programme</p>			
<p>Evaluation:</p> <p>During the review of Internal Audit, it was established that there is conformity to ISO</p>			

9001:2015 clause 9.2.2 (a-b) which states in part that the organization shall plan, establish, implement and maintain an audit programme including the frequency, methods responsibilities..... define the audit criteria and the scope. This was evident in the Audit Plan presented for the financial year 2021/2022 and the Audit Programme presented for the May Pen Location.

Effectiveness:

## OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

Opportunity Report #: 1	Auditor (s): Trisha McDonald	Date: July 30, 2021
Audit of : Performance	Audit Criteria: N/A	
<p>Statement of Opportunity:</p> <p>There is an Opportunity for improvement in this area, where the CCC should report on their customer feedback, using the same template used by the tax office for consistency. This template will capture the actions taken.</p> <p>Responsible Party: Althia Scott Jones</p>		
Auditor Signature:		Signature:

## NONCONFORMITY REPORT

Incident Identification Number: 000000.00003

Non-Conformity Report #: 1	Auditor (s): Trisha McDonald	Date: July 30, 2021
Audit of : Continuous Improvement	Audit Criteria: ISO 9001:2015 clause 10.2.1 and 10.2.2	
<p>Statement of Nonconformity:</p> <p>During the review of continuous monitoring it was established that evidence was not provided on root causes and the corrective action to be taken . This was not in conformance to ISO 9001:2015 clause 10.2.1 and 10.2.2</p> <p>Responsible Party: Althia Scott Jones</p>		
Auditor Signature:		Signature:

## CONFORMITY REPORTS – PROCUREMENT

Audit of: Procurement	Auditor: Everton Bonner	Audit Criteria: SOP (Draft) Procurement 1	Auditees: Stacy Ivey
<p>Audit Evidence:</p> <p>An examination of data base of TAJ requisitions processed for the period April 1, 2021 - July 9, 2021 revealed that seven (7) requisition memorandum dated February 9, 2021, March 29, 2021, April 6, 2021, May 10, 2021, May 13, 2021, June 9, 2021 and June 23, 2021 and one (1) requisition email (invitation to tender) were submitted the May Pen Tax office. All seven requisitions were submitted to the procurement unit via the Chief Administration, Property and Security Officer.</p>			
<p>Evaluation:</p> <p>During the review of the Procurement process for the period April 1, 2021 - July 9, 2021, seven requisition memorandum and a requisition email for the May Pen Tax Office were submitted to the procurement unit via the Chief Administration, Property and Security Officer. This is in conformity with SOP Procurement Step 1 which states that... requisition must be submitted to the Chief, Administration, Property and Security Officer. Documentation also complies with ISO 9001: 2015 8.4.3.a which states... the organization shall communicate to external providers its requirements for... the processes, products and services to be provided</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – PROCUREMENT

Audit of: Procurement	Auditor: Everton Bonner	Audit Criteria: ISO 9001:2015 clause 7.5.3.1(a) (b)	Auditees: Stacy Ivey
<p>Audit Evidence:</p> <p>Following a request for documentation related to seven (7) requisition memorandum dated February 9, 2021, March 29, 2021, April 6, 2021, May 10, 2021, May 13, 2021, June 9, 2021 and June 23, 2021 and a requisition email, the Director of Procurement was observed pulled these document from the cabinet in her office. These along with supporting documentation were also seen stored in shared folder which is feed into Excel document- Purchase Order Registry and Report.</p>			
<p>Evaluation:</p> <p>During the review of the Procurement process for the period April 1, 2021 - July 9, 2021, seven requisition memorandum and a requisition email were requested for</p>			

audit review. These documents were pulled from a filing cabinet in the Procurement Directors office. Electronic copies are also stored in shared folder on a computer system. This satisfies the requirement of ISO 9001: 2015 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; b) it is adequately protected (e.g. from loss of confidentiality, improper use, or loss of integrity).

Effectiveness:

## CONFORMITY REPORTS – PROCUREMENT

Audit of: Procurement	Auditor: Everton Bonner	Audit Criteria: Procurement Handbook Vol. 2: 1.3.1 & 1.3.3	Auditees: Stacy Ivey
<p>Audit Evidence:</p> <p>A file folder containing valid copies NCC and TCC registration certificates for three (3) bidders that participated in the tender process for the procurement of minor works for the internal and external painting of the May Pen Tax Office was presented for audit examination. Registration certificates examined were as follows: TCC#21012489 Exp. November 28, 2021 and NCC#AL-1 83/03-22/13-1 Exp: March 21, 2022 for Alcar Construction; TCC#21011889 Exp. May 20, 2022 and NCC#522 Exp. January 8, 2023 for General Painting Ltd; TCC#21001640 Exp. July 21, 2021 and NCC#NF-37/07-21/10-1 Exp. July 21, 2021 for N.F. Barnes Construction.</p>			
<p>Evaluation:</p> <p>During the review of the Procurement process for the procurement of minor works for the internal and external painting of the May Pen Tax Office, valid copy of NCC registration and TCC were presented for three (3) bidders that participated in the tender process for the renovation works. This conforms with Procurement Hand Book Volume 2 (1.3.1) which states... Contractors and named sub-contractors participating in Public Sector procurement opportunities shall provide a valid NCC Registration Letter at the time of bid submission and (1.3.3) which states... Contractors and named sub-contractors participating in Public Sector procurement opportunities shall provide proof of being tax-compliant by presenting a valid Tax Compliance Certificate... This also satisfies SOP 13.36.0 which states... Public procurement officer... Ensures that as far as possible, that documents relating to a particular procurement are stored in the same folder for completeness of the procurement process.</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – PROCUREMENT

Audit of: Procurement	Auditor: Everton Bonner	Audit Criteria: SOP Procurement (Draft) 12.29.0	Auditees: Stacy Ivey
<p>Audit Evidence:</p> <p>During the review of the Procurement process for the period April 1, 2021 - July 9, 2021, seven (7) requisition were selected for audit. Of the seven, six (6) purchase orders for goods/services were received for audit examination: 200563111039, 200563111220, 200563111135, 200563111193. 200563111249 and 200563111027. All six (6) were prepared by and signed by a Procurement Officers. They were then authorized by the Director of Procurement or a Senior Procurement Officer who was delegated this function by the Procurement Director. The seventh, RPGS 21-22/0306 for Geddes Refrigeration was not yet prepared at the time of audit.</p>			
<p>Evaluation:</p> <p>During the review of the Procurement process for the period April 1, 2021 - July 9, 2021, of the seven (7) requisitions examined, six (6) Purchase Orders were presented for audit examination. All six (6) were prepared by and signed by a Procurement Officers. They were then authorized by the Director of Procurement or a Senior Procurement Officer who was delegated this function by the Procurement Director. This is in keeping with Procurement SOP Step 12.29.0 which states that... the Procurement Officer prints the Purchase Order, attach supporting documents and submit to Director of Procurement for signing.</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – PROCUREMENT

Audit of: Procurement	Auditor: Everton Bonner	Audit Criteria: ISO 9001:2015 8.4.1	Auditees: Stacy Ivey
<p>Audit Evidence:</p> <p>During the review of the Procurement process for the period April 1, 2021 - July 9, 2021, invoices and related documentation for three suppliers were received for audit examination. While preparing the report however it was discovered that information for two of the suppliers examined was, inadvertently, not recorded. The only information recorded was Memo dated June 7, 2021 and June 14, 2021, PO 200563111135, commitment voucher CO3111500 and invoice No. 1237 for Hardware, Household &amp; Dec Suppliers Ltd. The other two were examined and not issued found.</p>			
<p>Evaluation:</p>			

During the review of the Procurement process for the period April 1, 2021 - July 9, 2021, of the sample of three (3) invoices received for audit examination, all were stamped/signed satisfaction with goods/services received. This is in accordance with the requirements of ISO 9001:2015 8.4.1 which states... The organization shall ensure that externally provided processes, products and services conform to requirements. The organization shall determine the controls to be applied to externally provided processes, products and services... and ISO 8.4.2d which states, The organization shall... determine the verification, or other activities, necessary to ensure that the externally provided processes, products and services meet requirements.

Effectiveness:

## CONFORMITY REPORTS – HUMAN RESOURCE DEVELOPMENT - TRAINING

Audit of: Human Resource Development - Training	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 7.1.6	Auditees: Michael Marshall
<p>Audit Evidence:</p> <p>The training and sensitization ISO programs for May Pen were derived from a request of the Chief Policy &amp; Transformation Officer which was sent to the General Manager via email dated January 26, February 4, April 15, 23, 26, 27, 29 and May 25, 2021. The need for training of 111 staff For the group 1-9 covering period April – June 2021 was communicated to the Training Unit via email dated January 26, February 4, April 15, 23, 26, 27, 29 and May 25, 2021</p>			
<p>Evaluation:</p> <p>During the audit of the Training Unit, it was established for the period April 2021 - June 2021, the training needs were identified and communicated by email in conformity with ISO 9001:2015 7.1.6 which states The organization shall determine the knowledge necessary for the operation of its processes and to achieve conformity of products and services and documentation was retained in keeping with ISO 9001:2015 section 7.5.3.1(a) which states that Documented information required by the quality management system and by this International Standard shall be controlled to ensure: a) it is available and suitable for use, where and when it is needed;</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – HUMAN RESOURCE DEVELOPMENT - TRAINING

Audit of: Human Resource Development - Training	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 7.4	Auditees: Michael Marshall
<p>Audit Evidence:</p> <p>The general training schedules are prepared quarterly, they are sent to the Communication Unit, where it is distributed to all users via email. The quarterly training schedule for April 2021 - June 2021 shows that 26 courses were offered to the staff. The training schedule were distributed to all users via email dated April 30, 2021.</p>			
<p>Evaluation:</p> <p>During the audit of the Training Unit, it was established that quarterly training schedule for April 2021 - June 2021 were communicated via email to all staff. This was in conformity to ISO 9001:2015 section 7.4 which states that the organization shall determine the internal and external communications relevant to the quality management system, including: a) on what it will communicate; b) when to communicate; c) with whom to communicate; d) how to communicate; e) who communicates.</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – HUMAN RESOURCE DEVELOPMENT - TRAINING

Audit of: Human Resource Development - Training	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 7.2(b)	Auditees: Michael Marshall
<p>Audit Evidence:</p> <p>The training register showed that officers received ISO training for the period January -June 2021. 20 officers from the Customer Care Centre received in house training during the period April -June 2021. There was also evidence that officers received training in RAIS.</p>			
<p>Evaluation:</p> <p>During the audit of the Training Unit, it was established that officers received training in ISO, Customer Care and RAIS. This was in conformity to ISO 9001:2015 7.2 (b) which states that the organization shall ensure that these persons are competent on the basis of appropriate education, training or experience.</p>			



Effectiveness:

## CONFORMITY REPORTS – HUMAN RESOURCE DEVELOPMENT - TRAINING

Audit of: Human Resource Development - Training	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Michael Marshall
Audit Evidence:  Certificates were not given to participants for on the job training and sensitization. Certificates were given for the ISO training. The review of a sample of six participants verified that certificates for the ISO training were prepared. The name of the officers are listed below. 1. Hopal Waysome 2. Almarie Graham 3. Nicole Beadle-Murray 4. Shaniene Wallace 5. Makeda Foster 6. Samantha Williams			
Evaluation:  During the audit of the Training Unit, it was established that certificates for the ISO training during the period April 2021 - June 2021 were prepared for the participants. This was in conformity with ISO 9001:2015 8.5.2 which states in part that the organization shall use suitable means to identify outputs when it is necessary to ensure the conformity of products and services.			
Effectiveness:			

## CONFORMITY REPORTS – HUMAN RESOURCE DEVELOPMENT - TRAINING

Audit of: Human Resource Development - Training	Auditor: Kerena Graham	Audit Criteria: ISO 9001:2015 8.5.2	Auditees: Michael Marshall
Audit Evidence:  Due to the advent of the Covid 19 the courses were administered online. The registers for the ISO training were presented in soft and hard copies. The sample of 12 participants from the Customer Care Unit were verified in the register as attending the training for the period April 2021-June 2021			
Evaluation:  During the audit of the Training Unit it was established that attendance register			

received for the period April 2021-June 2021 was in conformity with SO 9001: 2015 8.5.2 which states that "... the organisation shall identify outputs with respect to monitoring and measurement requirements throughout production and service provision.

Effectiveness:

## CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - PROPERTY

Audit of: Preventative Maintenance - Property	Auditor: Recardo Rowe	Audit Criteria: ISO 9001-2015 clause 7.1.5.1 a & b	Auditees: Nyree- Dawn Strurridge
<p>Audit Evidence:</p> <p>A sample of six (6) invoices as detailed below: for Janitorial services Inv # Date: 05029299 16/2/2021 05030321 24/3/2021 05031211 20/4/2021 for Sanitary services Inv # Date: 6818 15/4/2021 6870 30/5/2021 6919 30/6/2021 were reviewed and were stamped service satisfactorily completed and signed by the Property Manager/Office Manager</p>			
<p>Evaluation:</p> <p>During the audit of the preventative maintenance property process it was established that six (6) invoices inv# 05029299, 05030321, 05031211; inv# 6818, 6870, 6919 for payment for the period April - June 2021 reflected the Property Manager signature to indicate work was satisfactorily completed. This was in conformance with with ISO 9001:2015 7.15.1 which states "The organization shall determine and provide the resources needed to ensure valid and reliable results when monitoring or measuring is used to verify the conformity of products and services to requirements. The organization shall retain appropriate documented information as evidence of fitness for purpose of the monitoring and measurement resources"</p>			
Effectiveness:			

## CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - PROPERTY

Audit of: Preventative Maintenance - Property	Auditor: Recardo Rowe	Audit Criteria: ISO 9001-2015 clause 7.1.4 c	Auditees: Nyree- Dawn Strurridge
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<p>Audit Evidence:</p> <p>Walkthrough conducted on July 8, 2021 revealed walk ways and emergency exits were in place and were clearly and properly labelled.</p>
<p>Evaluation:</p> <p>During the audit of the preventative maintenance - property process on July 8, 2021 it was established that walk ways and emergency exits were in place at the May Pen Tax Office and were clearly and properly labelled and accessible. This was conforming with ISO 9001:2015 7.1.4 which states " The organization shall determine, provide and maintain the environment necessary for the operation of its processes and to achieve conformity of products and services. NOTE A suitable environment can be a combination of human and physical factors, such as: c) physical (e.g. temperature, heat, humidity, light, airflow, hygiene, noise)</p>
<p>Effectiveness:</p>

## CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - PROPERTY

Audit of: Preventative Maintenance - Property	Auditor: Recardo Rowe	Audit Criteria: ISO 9001-2015 clause 7.1.4 c	Auditees: Nyree- Dawn Strurridge
<p>Audit Evidence:</p> <p>Walkthrough conducted on July 8, 2021 revealed the existence of a designated emergency assembly point at the car park which was labelled.</p>			
<p>Evaluation:</p> <p>During the audit of the preventative maintenance - property process on July 8, 2021 it was established that a designated emergency assembly point was at the car park which was labelled. This was conforming with ISO 9001:2015 7.1.4 which states " The organization shall determine, provide and maintain the environment necessary for the operation of its processes and to achieve conformity of products and services. NOTE A suitable environment can be a combination of human and physical factors, such as: b) psychological (e.g. stress-reducing, burnout prevention, emotionally protective); c) physical (e.g. temperature, heat, humidity, light, airflow, hygiene, noise)</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE -

## PROPERTY

Audit of: Preventative Maintenance - Property	Auditor: Recardo Rowe	Audit Criteria: ISO 9001-2015 clause 7.1.4 c	Auditees: Nyree- Dawn Strurridge
<p>Audit Evidence:</p> <p>Walkthrough conducted on July 8, 2021 revealed bathroom were provided for taxpayers and were kept clean and sanitary.</p>			
<p>Evaluation:</p> <p>During the audit of the preventative maintenance - property process on July 8 &amp; 9, 2021 walkthrough conducted established that bathroom facilities were provided for Taxpayers and were kept clean and sanitized. This was in conformance with ISO 9001:2015 7.1.4 which states " The organization shall determine, provide and maintain the environment necessary for the operation of its processes and to achieve conformity of products and services. NOTE A suitable environment can be a combination of human and physical factors, such as: a) social (e.g. non-discriminatory, calm, non-confrontational); b) psychological (e.g. stress-reducing, burnout prevention, emotionally protective); c) physical (e.g. temperature, heat, humidity, light, airflow, hygiene, noise)</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - PROPERTY

Audit of: Preventative Maintenance - Property	Auditor: Recardo Rowe	Audit Criteria: ISO 9001-2015 clause 7.1.4 c	Auditees: Nyree- Dawn Strurridge
<p>Audit Evidence:</p> <p>Walkthrough conducted on July 8, 2021 revealed there were signs and labels identified throughout the Tax Office for Taxpayers to identify different Units to conduct business.</p>			
<p>Evaluation:</p> <p>During the audit of the preventative maintenance property process it was established that the process was conforming with ISO 9001:2015 7.1.4 which states "The organization shall determine, provide and maintain the environment necessary for the operation of its processes and to achieve conformity of products and services. a) social (e.g. non-discriminatory, calm, non-confrontational); b) psychological (e.g. stress-reducing, burnout prevention, emotionally protective); c) physical (e.g.</p>			

temperature, heat, humidity, light, airflow, hygiene, noise) as there were signs and labels identified throughout the Tax Office for Taxpayers to identify different Units to conduct business.

Effectiveness:

## CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - PROPERTY

Audit of: Preventative Maintenance - Property	Auditor: Recardo Rowe	Audit Criteria: ISO 9001-2015 clause 7.1.4 c	Auditees: Nyree-Dawn Strurridge
<p>Audit Evidence:</p> <p>Walkthrough conducted July 8, 2021 revealed the existence of a ramp at the entrance of the building that gave access to physically challenged individuals whether by wheelchair or otherwise.</p>			
<p>Evaluation:</p> <p>During the audit of the preventative maintenance - property process on July 8, 2021 it was established that a ramp was constructed at the entrance of the building that gave access to physically challenged individuals whether by wheelchair or otherwise. This was conforming with ISO 9001:2015 7.1.4 which states " The organization shall determine, provide and maintain the environment necessary for the operation of its processes and to achieve conformity of products and services. NOTE A suitable environment can be a combination of human and physical factors, such as: a) social (e.g. non-discriminatory, calm, non-confrontational); b) psychological (e.g. stress-reducing, burnout prevention, emotionally protective); c) physical (e.g. temperature, heat, humidity, light, airflow, hygiene, noise)</p>			
<p>Effectiveness:</p>			

## NONCONFORMITY REPORT

Incident Identification Number: 000000.00004		
Non-Conformity Report #: 1	Auditor (s): Recardo Rowe	Date: July 7, 2021
Audit of : Preventative Maintenance - Property	Audit Criteria: ISO 9001-2015 clause 7.1.3 a	
<p>Statement of Nonconformity:</p> <p>During the audit of the preventative maintenance property process request was</p>		

made for the maintenance schedule for the period 2021/2022 however an inspection schedule for building was presented instead. This was not in conformance with ISO 9001:2015 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."

Responsible Party: Sandra Logan

Auditor Signature:	Signature:
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### NONCONFORMITY REPORT

Incident Identification Number: 000000.00005

Non-Conformity Report #: 2	Auditor (s): Recardo Rowe	Date: July 7, 2021
Audit of : Preventative Maintenance - Property	Audit Criteria: ISO 9001-2015 clause 7.1.3 a	
Statement of Nonconformity:  During the audit of the preventative maintenance property process no documentary evidence was presented to show maintenance works performed by the Maintenance Officer for the period April to June 2021. This was not in conformance with ISO 9001:2015 7.1.3 a 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;"		
Responsible Party: Sandra Logan		
Auditor Signature:	Signature:	

### NONCONFORMITY REPORT

Incident Identification Number: 000000.00006

Non-Conformity Report #: 3	Auditor (s): Recardo Rowe	Date: July 7, 2021
Audit of : Preventative Maintenance - Property	Audit Criteria: ISO 9001-2015 clause 7.1.5.1 a & b	
Statement of Nonconformity:  During the audit of the preventative maintenance property process no documentary		

evidence was presented to show that maintenance works carried out by Maintenance Officer was being monitored for the period April to June 2021. This is not in conformance with ISO 9001:2015 7.1.5.1 which states "The organization shall determine and provide the resources needed to ensure valid and reliable results when monitoring or measuring is used to verify the conformity of products and services to requirements. The organization shall ensure that the resources provided: a) are suitable for the specific type of monitoring and measurement activities being undertaken; b) are maintained to ensure their continuing fitness for their purpose.

Responsible Party: Sandra Logan

Auditor Signature:

Signature:

## OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

Opportunity Report #: 1

Auditor (s): Recardo Rowe

Date: July 7, 2021

Audit of : Preventative  
Maintenance - Property

Audit Criteria: ISO  
9001-2015 clause 7.1.3 a

Statement of Opportunity:

During the audit of the preventative maintenance property process on July 8, 2021 it was established that the information captured in the service log book of works carried out was insufficient; there is an opportunity to improve the process with the implementation of columns in the service log book to capture the date, description of work done, status, the name and signature of the Officer/Personnel who carried out the work and sign-off by Property Manager.

Responsible Party: Sandra Logan

Auditor Signature:

Signature:

## OPPORTUNITY REPORT

Incident Identification Number: 000000.00002

Opportunity Report #: 2

Auditor (s): Recardo Rowe

Date: July 7, 2021

Audit of : Preventative  
Maintenance - Property

Audit Criteria: ISO  
9001-2015 clause 7.1.4 c

Statement of Opportunity:

During the audit of the preventative maintenance property process on July 8, 2021 it

was established that there was no Service Contract in place for the disposal of garbage at the May Pen Tax Office. There is an opportunity to improve the process and make it more efficient by formally putting in place a service contract for the disposal of garbage for the location.

Responsible Party: Sandra Logan

Auditor Signature:

Signature:

## CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - ICT

Audit of: Preventative Maintenance - ICT	Auditor: Recardo Rowe	Audit Criteria: ISO 9001-2015 7.1.3b and d	Auditees: Christopher Burton
<p>Audit Evidence:</p> <p>Preventative Maintenance schedule for the period April 2021 to March 2022 was presented. This schedule relates to the maintenance of: 1) PC inclusive of Monitor, Keyboard and mouse 2) Laptops. The Schedule indicated that it was created on 15/4/2021 and revised 28/4/2021 and with schedule preventative maintenance for the period to commence July 10, 2021.</p>			
Evaluation:			
Effectiveness:			

## CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - ICT

Audit of: Preventative Maintenance - ICT	Auditor: Recardo Rowe	Audit Criteria: ISO 9001-2015 clause 7.1.3 b & d	Auditees: Christopher Burton
<p>Audit Evidence:</p> <p>Preventative Maintenance schedule for the period April 2021 to March 2022 was presented. This schedule relates to the maintenance of: 1) PC inclusive of Monitor, Keyboard and mouse 2) Laptops. The Schedule indicated that it was created on 15/4/2021 and revised 28/4/2021 and with schedule preventative maintenance for the period to commence July 10, 2021.</p>			
Evaluation:			
During the audit of the Preventative Maintenance -ICT process on July 7, 2021			



Preventative Maintenance Schedule for the period provided for the period April 2021 to March 2022 was provided. This established that the process was in conformance with ISO 9001: 2015 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 b) equipment, including hardware and software; d) information and communication technology."

Effectiveness:

## CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - ICT

Audit of: Preventative Maintenance - ICT	Auditor: Recardo Rowe	Audit Criteria: ISO 9001-2015 clause 7.1.3 b & d	Auditees: Christopher Burton
<p>Audit Evidence:</p> <p>The preventative maintenance schedule was developed by the System Administrator. He informed the Auditor that the schedule was developed on a unit by unit basis where all the PC's and laptops for each unit is documented via their serial number and a scheduled preventative maintenance date assigned. He also informed that maintenance is performed bi-annually which is based on best practice.</p>			
<p>Evaluation:</p> <p>During the audit of the Preventative Maintenance -ICT process on July 7, 2021 preventative maintenance schedule was provided indicated that maintenance for PC's and laptops computers were carried out bi-annually. This was in conformance with ISO 9001: 2015 7.1.3 b, d 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. NOTE Infrastructure can include: b) equipment, including hardware and software; d) information and communication technology.</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - ICT

Audit of: Preventative Maintenance - ICT	Auditor: Recardo Rowe	Audit Criteria: ISO 9001-2015 clause 7.5.3.1 a & b	Auditees: Christopher Burton
<p>Audit Evidence:</p> <p>AIS Report No. 64946 dated 29/3/2021 and 63873 dated 9/12/2020 were reviewed and showed System Administrator signing off work completed satisfactorily for</p>			

servicing Tally Printers. EGov - Drivers Licence System service performance certificate/report for April 2021 to June 2021 were reviewed and showed System Administrator signing off work completed satisfactorily for servicing Drivers Licence Printer.

Evaluation:

During the Audit of the Preventative Maintenance - ICT process on July 7, 2021 it was established that AIS maintenance reports for tally printers and performance maintenance report for the Drivers Licence System were signed off to show work was carried out and completed satisfactorily for the period April - June 2021. This was in conformance with ISO 9001: 2015 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;

Effectiveness:

## CONFORMITY REPORTS – PREVENTATIVE MAINTENANCE - ICT

Audit of: Preventative Maintenance - ICT	Auditor: Recardo Rowe	Audit Criteria: ISO 9001:2015 clause 7.2 a,b	Auditees: Christopher Burton
Audit Evidence:			
The Acting System Administrator presented a copy of qualification - BBA degree Administrative and Information System Management and Cert. in CompTIA IT Fundamentals			
Evaluation:			
During the Audit of the Preventative maintenance - ICT process on July 8, 2021 the Acting System Administrator presented copies of her qualification BBA degree Administrative and Information System Management and Cert. in CompTIA IT Fundamentals which demonstrated competence in the field she was working in. This was in conformance with ISO 9001: 2015 7.2 which states "The organization shall: a) determine the necessary competence of person(s) doing work under its control that affects the performance and effectiveness of the quality management system; b) ensure that these persons are competent on the basis of appropriate education, training, or experience;"			
Effectiveness:			

## NONCONFORMITY REPORT

Incident Identification Number: 000000.00007		
Non-Conformity Report #: 1	Auditor (s): Recardo Rowe	Date: July 30, 2021
Audit of : Preventative Maintenance - ICT	Audit Criteria: ISO 9001-2015 clause 7.1.5.1 a & b	
<p>Statement of Nonconformity:</p> <p>During the Audit of the Preventative Maintenance - ICT process on July 8, 2021 three (3) Officers who proceeded on vacation between the period May and July 2021 were active on the user access report for INCRS/RAiS. This was not in conformance with ISO 9001: 2015 7.1.3 b which states "The organization shall determine and provide the resources needed to ensure valid and reliable results when monitoring or measuring is used to verify the conformity of products and services to requirements. The organization shall ensure that the resources provided: a) are suitable for the specific type of monitoring and measurement activities being undertaken; b) are maintained to ensure their continuing fitness for their purpose.</p> <p>Responsible Party: Natasha Sampson</p>		
Auditor Signature:		Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00008		
Non-Conformity Report #: 2	Auditor (s): Recardo Rowe	Date: July 30, 2021
Audit of : Preventative Maintenance - ICT	Audit Criteria: ISO 9001-2015 clause 7.5.3.1 a & b	
<p>Statement of Nonconformity:</p> <p>During the Audit of the Preventative maintenance - ICT process it was established that daily back-up of the INCRS was not performed for the periods 10/6/2021, 18/6/2021 and 22/6/2021 as no back-up log number was seen in the log book for these dates. This was not in conformance with ISO 9001: 2015 7.5.3.1 a, b 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; b) it is adequately protected (e.g. from loss of confidentiality, improper use, or loss of integrity)."</p> <p>Responsible Party: Natasha Sampson</p>		
Auditor Signature:		Signature:

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OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Recardo Rowe	Date: July 30, 2021
Audit of : Preventative Maintenance - ICT	Audit Criteria: ISO 9001-2015 clause 7.1.5.1 a & b	
<p>Statement of Opportunity:</p> <p>During the audit of the preventative maintenance ICT process for the period April - June 2021 it was established that there was no Service Contract in place for the maintenance of Tally Printers for the Collection Officers in addition to maintenance of Kyocera Copiers at the May Pen Tax Office. There is an opportunity to improve the process and make it more efficient by formally putting in place service contracts for the maintenance of Tally Printers and Kyocera Copiers.</p> <p>Responsible Party: Natasha Sampson</p>		
Auditor Signature:		Signature:

## CONFORMITY REPORTS – CONDUCTING AUDITS (FIELD AND DESK)

Audit of: Conducting Audits (Field and Desk)	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 clause 8.5.1 c	Auditees: Karaon Manning Burke
<p>Audit Evidence:</p> <p>The Manager, Audit and Assessment explained that when the pre-contact analysis document is reviewed by the manager or senior officer: adjustments are made by reviewer and their name and date(s) of review are affixed in RED. The Manager, Audit and Assessment also stated that she maintains monthly closed cases reports, which showed a total of ten (10) closed cases for the audit period selected April to June 2021. A sample of three (3) cases; one (1) from each month was selected for the verification of pre-contact analysis review by manager on RAIS, which showed that all three (3) documents were reviewed as follows: Guy Holness (IIT)- reviewed by K. Burke 3.12.2020 ; Middlesex Auto Sales Ltd-(GCT)- reviewed by K. Burke 3.12.20 and Millsha Wrecking Service- reviewed by K. Burke 11.6.2021.</p>			
<p>Evaluation:</p> <p>During the review of the Audit and Assessment process, it was ascertained from</p>			

RAIS checks that the pre-contact analysis documents showed the manager name and date of review for all three (3) closed cases selected for review, which comply with clause 9.3.31 of the Conducting Audits and Assessments (Field and Desk) SOP, which states that the Manager, Audit and Assessment affixes name and date to the Analysis indicating review and approval, if no adjustments are required. This evidence also fulfills ISO 9001: 2015 Clause 8.5.1.c- which states The organization shall implement production and service provision under controlled conditions. Controlled conditions shall include, as applicable: c) the implementation of monitoring and measurement activities at appropriate stages to verify that criteria for control of processes or outputs, and acceptance criteria for products and services, have been met;

Effectiveness:

## CONFORMITY REPORTS – CONDUCTING AUDITS (FIELD AND DESK)

Audit of: Conducting Audits (Field and Desk)	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 clause 7.5.3.2 a,b	Auditees: Karaon Manning Burke
<p>Audit Evidence:</p> <p>The Manager, Audit and Assessment stated that all documents are to be uploaded to RAiS and that physical files are also kept with documents. Verification of documents uploaded to RAIS such as the closing conference and audit report was completed by selecting three (3) closed cases from the April to June 2021 monthly closed cases reports with a total of ten (10) closed cases. The cases are as follows: Guy Holness (IIT); Middlesex Auto Sales Ltd-(GCT and Millsha Wrecking Service-(GCT). Checks revealed that for all three (3) cases, the documents were uploaded.</p>			
<p>Evaluation:</p> <p>During the review of the Audit and Assessment process, it was ascertained that all required documents were uploaded to RAIS for all three (3) closed cases selected, which complied with the Conducting Audits and Assessments (Field and Desk) SOP clause: 9.12.14- scans and uploads the Closing Conference Memo to RAiS and clause 9.15.12-uploads the audit reports to RAiS. The evidence fulfills ISO 9001: 2015 clause 7.5.3.2.a &amp; b- which states that for the control of documented information, the organization shall address the following -a) distribution, access, retrieval and use; b) storage and preservation, including preservation of legibility.</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – CONDUCTING AUDITS (FIELD AND DESK)

Audit of: Conducting Audits (Field and Desk)	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 clause 7.5.3.1(a) (b)	Auditees: Karaon Manning Burke
<p>Audit Evidence:</p> <p>It was ascertained from the Manager, Audit and Assessment that when the audits are closed, RAiS automatically generates a No Change Notice or Notice of Assessment, then the Manager, Audit and Assessment prints that "Notice" for delivery to the taxpayer. From the April to June 2021 monthly closed cases reports, the sample of three (3) closed cases selected, for RAiS checks to verify that Notice of Assessments of No Change Notice was printed for each case; all of which showed that Notice of Assessments were generated and printed. The sample included ; Guy Holness (IIT); Middlesex Auto Sales Ltd- (GCT and Millsha Wrecking Service-(GCT);</p>			
<p>Evaluation:</p> <p>During the review of the Audit and Assessment process, it was ascertained that all three (3) cases from the sample selected for verification of generated and printed No Change Notice or Notice of Assessment in RAiS; were generated and printed on RAIS, which complied with the Conducting Audits and Assessments (Field and Desk) SOP clause 9.14.4 which states that Manager, Audit and Assessment prints the "No Change Notice" or Notice of Assessment. This evidence also fulfills ISO 9001: 2015 clause 7.5.3.1- which states that documented information required by the quality management system and by this International Standard shall be controlled to ensure a) it is available and suitable for use, where and when it is needed and b) it is adequately protected.</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – CONDUCTING AUDITS (FIELD AND DESK)

Audit of: Conducting Audits (Field and Desk)	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001: 2015 clause 8.5.2	Auditees: Karaon Manning Burke
<p>Audit Evidence:</p> <p>It was ascertained from the Manager, Audit and Assessment that the delivery slip or copy of signed Notice of Assessment is uploaded to RAiS as proof of delivery. From the sample of three (3) closed cases selected, Guy Holness (IIT); Middlesex Auto Sales Ltd-(GCT and Millsha Wrecking Service-(GCT); RAiS was checked, and it was verified that signed delivery slips are uploaded for all three (3) cases.</p>			
<p>Evaluation:</p> <p>During the review of the Audit and Assessment process, it was ascertained from</p>			

RAIS checks, that all three (3) cases from the sample; showed that delivery slips were uploaded to RAIS which complied with the Conducting Audits and Assessments (Field and Desk) SOP clause 9.14.11 which state that the Tax Auditor uploads signed delivery slip and/or signed memo from the Registry and a copy of the Notice of Assessment" to RAIS, if signed by the taxpayer. This evidence fulfills ISO 9001: 2015 clause 8.5.2 The organization shall control the unique identification of the outputs when traceability is a requirement, and shall retain the documented information necessary to enable traceability.

Effectiveness:

## CONFORMITY REPORTS – CONDUCTING AUDITS (FIELD AND DESK)

Audit of: Conducting Audits (Field and Desk)	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001: 2015 clause 8.5.1 c	Auditees: Karaon Manning Burke
<p>Audit Evidence:</p> <p>It was ascertained from the Manager, Audit and Assessment that a quarterly workload review is done with herself and each auditor, and the information is documented and kept in a physical file for reference. The Manager also stated that the work in progress report is used to make decisions concerning the workload review. Both workload review and work in progress reports for June 2021 were requested and examined which confirm workload review was conducted.</p>			
<p>Evaluation:</p> <p>During the review of the Audit and Assessment process, it was ascertained that the Manager, Audit and Assessment, conducts quarterly workload review with each member of her team, which fulfills ISO 9001: 2015 clause 8.5.1 c which states that the organization shall implement production and service provision under controlled conditions. Controlled conditions shall include, as applicable: c) the implementation of monitoring and measurement activities at appropriate stages to verify that criteria for control of processes or outputs, and acceptance criteria for products and services, have been met;</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – CONDUCTING AUDITS (FIELD AND DESK)

Audit of: Conducting Audits (Field and Desk)	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 clause 7.1.2	Auditees: Karaon Manning Burke
<p>Audit Evidence:</p>			

The Manager, Audit and Assessment stated that there is a total of seven (7) auditors, excluding herself. Alecia Brown-Nicholson- Auditor; Garane Bennett-Auditor; Henrietta Campbell- Auditor; Kerriel Francis-Johnson- Senior Auditor; Pauline Scarlett- Auditor; Tanya Ricketts- Auditor and Alvia Thompson- Auditor (vacation leave). The May Pen RAiS listing was checked and showed that all persons except the auditor on vacation leave were active RAiS users.

Evaluation:

During the audit of the Audit and Assessment process, it was ascertained from that section had a team of (7) auditors who had access to RAiS .This evidence conforms with ISO 9001:2015 clause 7.1.2- The organization shall determine and provide the persons necessary for the effective implementation of its quality management system and for the operation and control of its processes..

Effectiveness:

## OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

Opportunity Report #: 1	Auditor (s): Deandra Harvey Leachman	Date: July 30, 2021
Audit of : Conducting Audits (Field and Desk)	Audit Criteria: N/A	
<p>Statement of Opportunity:</p> <p>During the review of the Audit and Assessment process, it was established that there is an opportunity for improvement of the process flow input by omitting the part which states that," AGM assigns cases through RAIS.." as this is not the process and not included in the SOP. Also step 2 of the SOP could be improved by including the method used by the AGM to forward the programme document to the Managers.</p> <p>Responsible Party: Denise Brooks Allen</p>		
Auditor Signature:		Signature:

## CONFORMITY REPORTS – STAMP DUTY ASSESSMENTS (EXPRESS TRANSACTIONS)

Audit of: Stamp Duty Assessments (Express	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 clause 7.5.3.2 d	Auditees: Lisa Meikle Robinson
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Transactions)			
<p>Audit Evidence:</p> <p>1.The files with Express Application for the period May -July 2021 was presented. A sample of twenty (20) application forms were reviewed, and all had a copy of the Notice of Assessment attached which were all accurately endorsed. 2. The Applications forms reviewed were all correctly filled out by the Taxpayer, were filed in ascending date order, had the taxpayer TRN, name, address, telephone number, particulars of document, generated case number and was signed by both the Authenticator and the Verifier</p>			
<p>Evaluation:</p> <p>During the audit of the Stamp Duty Assessments (Stamping Express Transactions) Twenty (20) processed applications were reviewed during the period April to July, 2021 , all had a copy of the Notice of Assessment and application form 1 affixed. This was in conformity with ISO 9001-2015 7.5.3.2 which states 'For the control of documented information, the organization shall address the following activity: storage and preservation, including preservation of legibility'.</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – STAMP DUTY ASSESSMENTS (EXPRESS TRANSACTIONS)

Audit of: Stamp Duty Assessments (Express Transactions)	Auditor: Carol Gray	Audit Criteria: SOP #1	Auditees: Lisa Meikle Robinson
<p>Audit Evidence:</p> <p>It was ascertained during the interview on Stamp Duty Assessments(Stamping Express Transactions) that the Unit does not retain Supporting Document, all processed documents are sealed/stamped and returned to the taxpayer. The processing of five express documents transactions was observed on July 07, 2021. The Taxpayer submitted completed application form along with an ID and the relevant supporting documents to a Taxpayer Service Officer (TPO) to be processed. The TPO were observed examining the document, logging into RAIS by using Taxpayer TRN, generating a Notice of Assessment which showed the amount to be paid and Case number, the document was then handed back to the taxpayer who went to the Collection Officer and paid the amount as stated. The Collection Officer then collected the money, generated a receipt and endorsed the Notice of Assessment. The Document was then given to the the Authenticator who logged into RAIS affixed the barcode, entered the document information in an Excel file which showed the date, taxpayer name, case number and amount collected, the document was then</p>			

sent to verifier who again logged into RAIS, approved document on RAIS and affixed Seal. The document was then returned to the TPO who logged the detail into the Stamped Document Delivery Book. The Taxpayer was then called and the stamped documents handed to him/her

Evaluation:

During the audit of the Stamp Duty Assessments (Stamping Express Transactions ,) it was observed that supporting documents submitted for five express transactions were processed and given back to the taxpayer. This was in conformity with SOP #1 which states in part " that completed application form and supporting documents are submitted by taxpayer'

Effectiveness:

## CONFORMITY REPORTS – STAMP DUTY ASSESSMENTS (EXPRESS TRANSACTIONS)

Audit of: Stamp Duty Assessments (Express Transactions)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 clause 8.1(d)	Auditees: Lisa Meikle Robinson
<p>Audit Evidence:</p> <p>A listing of all Authenticators and Verifiers was presented by the Manager, this was posted to the RAIS access list provided by the ICT Unit. It revealed that two officers Peter Gaye Sinclair (Authenticator) and Erica Fogah Edwards (Verifier) were not listed as possessing Active RAIS user access. However checks to RAIS showed both officers working in their own User account on RAIS</p>			
<p>Evaluation:</p> <p>During the audit of the Stamp Duty Assessments (Stamping Express Transactions) it was established that two officers who were verified as having RAIS system log in to authorize and verify transactions were observed using their RAIS user access to process transactions in RAIS. The process was in Conformity with ISO 9001-2015 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 by (c) determine the resources needed to achieve conformity to the products and service requirements .</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – STAMP DUTY ASSESSMENTS (EXPRESS

### TRANSACTIONS)

Audit of: Stamp Duty Assessments (Express Transactions)	Auditor: Carol Gray	Audit Criteria: SOP 18-33	Auditees: Lisa Meikle Robinson
<p>Audit Evidence:</p> <p>An excel Spreadsheet (Authentication Report) is maintained by the Authenticator who populates the worksheet with information from the Notice of Assessment Received from the Collection Officer. The Authenticator was observed on July 08, 2021 updating the following information: date received, case number, type of transaction, amount and the date processed. Checks to INCRS revealed that there is no report available which capture this information. Detailed review of the Excel Workbook was done for the periods May 17-21, 2021, June 21-25, 2021 and July 05-9, 2021, twenty transactions were posted to RAIS using TRN and all were seen accurately posted</p>			
<p>Evaluation:</p> <p>During the audit of the Stamp Duty Assessment (Stamping Transaction) it was established that a sample of twenty expressed stamped transactions for the period May 2021 - July 2021 were all processed and and posted to RAIS. This was in conformity with Stamping Express Transactions SOP number 18-33 which documents the authentication process</p>			
<p>Effectiveness:</p>			

### CONFORMITY REPORTS – STAMP DUTY ASSESSMENTS (EXPRESS TRANSACTIONS)

Audit of: Stamp Duty Assessments (Express Transactions)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 7.5.3.1	Auditees: Lisa Meikle Robinson
<p>Audit Evidence:</p> <p>The Authentication Report for May -July 2021 was presented and reviewed. It documented the number of documents sealed and processed for the period. This Report is used by Management to ascertain the number of Express documents processed over a period and the amount of monies collected. The following cases were selected from the Report and checked on RAIS Marcia ,Doreen Walker; Nickoy Ferguson ; Genesee Ellington,, Arlene Smith, Danlin Whyte. The RAIS check showed the case number, transaction date, type of transaction, taxpayer name and the amount collected for each transaction. The check showed no discrepancy between the Authentication Report and what was posted to RAIS</p>			

Evaluation:

During the audit of the Stamp Duty Assessment (Express Stamp Transactions) The Authentication Report for July 06, 2021 was received and reviewed against RAIS no discrepancies was identified .It was established the process was in conformity with ISO 9001-2015 7.5.3.1 which states 'Documented information required by the quality management system and by this International Standard shall be controlled to ensure it is adequately protected from loss of confidentiality, improper use or loss of integrity

Effectiveness:

## CONFORMITY REPORTS – STAMP DUTY ASSESSMENTS (EXPRESS TRANSACTIONS)

Audit of: Stamp Duty Assessments (Express Transactions)	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 7.1.3	Auditees: Lisa Meikle Robinson
Audit Evidence:			
A walk through on the Stamp Duty & Assessment Stamping Process Unit was conducted on July 12, 2021 and it was confirmed that all staff members were either equipped with a desktop computer or a laptop, a total of five persons were involved in the process. Two Taxpayer Service Officer, a Collection Officer, Authenticator and Verifier			
Evaluation:			
During the audit of the Stamp Duty Assessment (Express Transactions) four members of staff were observed working from desktop computer, while one was using a laptop. It was established that the process was in conformity with ISO 9001-2015 7.1.3 (b) which states 'The organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services, infrastructure includes equipment including hardware and software.			
Effectiveness:			

## NONCONFORMITY REPORT

Incident Identification Number: 000000.00009

Non-Conformity Report #: 1	Auditor (s): Carol Gray	Date: July 30, 2021
Audit of : Stamp Duty	Audit Criteria: SOP 36 and	

Assessments (Express Transactions)	39	
<p>Statement of Nonconformity:</p> <p>During the audit of the Stamp Duty (Express Stamp Transaction) it was observed that the Taxpayer Service Officer did not ask for proof of identification or proof of payment from four Taxpayers on July 06, 2021, before delivering the stamped document to the taxpayer. In addition the log book was not signed on 6 different occasion by taxpayer. the Taxpayer Service Officer did not sign the log book on 6 different occasions on on This was NOT IN Conformity with SOP 38 which states the Taxpayer Service Officer Should Log Case details into Delivery Book or SOP 39. which states that the Taxpayer Service Officer, Stamp Duty &amp; Transfer Tax 'requests Taxpayer's identification and proof of payment</p> <p>Responsible Party: Denise Brooks Allen</p>		
Auditor Signature:		Signature:

## CONFORMITY REPORTS – REGISTRATION OF MOTOR VEHICLE (NEW AND TRANSFER)

Audit of: Registration of Motor Vehicle (New and Transfer)	Auditor: Phercia Thompson-Campbell	Audit Criteria: ISO 9001:2015 clauses 7.5.3.1 (a) & 7.5.3.2 (d)	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>MV01 application forms examined for the period April 2021 to June 2021 were seen in a file that is kept in a drawer inside the Taxpayer Service Unit. Upon examination of the file, applications for the registration of new vehicles and full transfers were seen filed in chronological order.</p>			
<p>Evaluation:</p> <p>During the audit of Motor Vehicle Registration (new) for the period April 2021 to June 2021, it was determined that MV01 application forms are retained and was available for examination. 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. Clause 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 – REGISTRATION OF MOTOR VEHICLE (NEW AND TRANSFER)

Audit of: Registration of Motor Vehicle (New and Transfer)	Auditor: Phercia Thompson-Campbell	Audit Criteria: ISO 9001:2015 clauses 7.5.3.1 (a) & 7.5.3.2 (d)	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>In an interview with the auditee, it was disclosed that once the motor vehicle information is checked and verified to be accurate, an endorsement is done at the 'FOR OFFICIAL USE ONLY' section of the MV01 form. A sample of 13 MV01 forms examined for the period April 2021 - June 2021 revealed that all the forms were endorsed.</p>			
<p>Evaluation:</p> <p>During the audit of the Motor Vehicle Registration (new), audit checks for the period April 2021 to June 2021 revealed that endorsements were seen on all MV01 forms examined. 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. ISO 9001:2015, clause 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 – REGISTRATION OF MOTOR VEHICLE (NEW AND TRANSFER)

Audit of: Registration of Motor Vehicle (New and Transfer)	Auditor: Phercia Thompson-Campbell	Audit Criteria: ISO 9001:2015 clause 8.1 (d)	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>During an interview with the auditee, it was disclosed that the Standard Operating Procedure (SOP) governing the registration of motor vehicle (New and Renewal) was obtained via email. A copy of the SOP was forwarded by the auditee and verified.</p>			
<p>Evaluation:</p> <p>During the audit of the Motor Vehicle Registration (New and Renewal) for the period April 2021 to June 2021, it was established that the Standard Operating Procedures</p>			

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 provisions 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

Effectiveness:

## CONFORMITY REPORTS – REGISTRATION OF MOTOR VEHICLE (NEW AND TRANSFER)

Audit of: Registration of Motor Vehicle (New and Transfer)	Auditor: Phercia Thompson-Campbell	Audit Criteria: ISO 9001:2015 clause 7.1.2	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>A hard copy of the staff listing was obtained from the auditee and upon examination, all the Taxpayer Service positions were verified to have been filled.</p>			
<p>Evaluation:</p> <p>During the audit of the Motor Vehicle Registration (New and Renewal) for the period April 2021 - June 2021, it was established that the Taxpayer Service Unit was adequately staffed to effectively implement its quality management system. This conforms with ISO 9001:2015, Clause 7.1.2 which states: The organization shall determine and provide the persons necessary for the effective implementation of its quality management system and for the operation and control of its processes.</p>			
Effectiveness:			

## CONFORMITY REPORTS – REGISTRATION OF MOTOR VEHICLE (NEW AND TRANSFER)

Audit of: Registration of Motor Vehicle (New and Transfer)	Auditor: Phercia Thompson-Campbell	Audit Criteria: ISO 9001:2015 clauses 7.5.3.1 (a) & 7.5.3.2 (d)	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>A sample comprising 30 motor vehicle titles were examined via the Customer Springboard in RAIS. From the sample examined, all the relevant motor vehicle particulars pertaining to type, make, year, fuel, Reg. Plate No. TAA, MVID and owner's name were seen recorded on the titles.</p>			

Evaluation:

During the audit of Motor Vehicle Transfer (Partial), Certificate of Titles were seen uploaded to RAIS for the period April 2021- June 2021. 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. Clause 7.5.3.2 For the control of documented information, the organization shall address the following activities, as applicable: (d) retention and disposition

Effectiveness:

### CONFORMITY REPORTS – REGISTRATION OF MOTOR VEHICLE (NEW AND TRANSFER)

Audit of: Registration of Motor Vehicle (New and Transfer)	Auditor: Phercia Thompson-Campbell	Audit Criteria: ISO 9001:2015 clause 8.6	Auditees: Judith Peart Calloo
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Audit Evidence:

From a sample of 30 partial transfer titles examined in RAIS, information was seen recorded on the titles pertaining to LA number & expiry date, control & expiry date and notation of AMVS checked. In addition, the Senior Officer's signature along with the stamp was also seen on the titles.

Evaluation:

During the audit of the Motor Vehicle Transfer (Partial), it was determined that adequate checks were done for partial transfers during the period April 2021 to June 2021. This is in keeping with ISO: 9001:2015, Clause 8. 6 which states: The organization shall implement planned arrangements, at appropriate stages, to verify that the product and service requirements have been met. The organization shall retain documented information on the release of products and services. The documented information shall include: b) traceability to the person(s) authorizing the release.

Effectiveness:

### CONFORMITY REPORTS – REGISTRATION OF MOTOR VEHICLE (NEW AND TRANSFER)

Audit of: Registration of Motor	Auditor: Phercia Thompson-Campbell	Audit Criteria: ISO 9001-2015 clause	Auditees: Judith Peart Calloo
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Vehicle (New and Transfer)	8.5.2	
<p>Audit Evidence:</p> <p>An examination of the partial transfer log book revealed that 30 partial transfers were seen documented. This corroborated with the information seen on RAIS.</p>		
<p>Evaluation:</p> <p>During the review of the Motor Vehicle Transfer (Partial) process for the period April 2021- June 2021, it was revealed that partial transfers were documented in the log book. This conforms with 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 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 – REGISTRATION OF MOTOR VEHICLE (NEW AND TRANSFER)

Audit of: Registration of Motor Vehicle (New and Transfer)	Auditor: Phercia Thompson-Campbell	Audit Criteria: ISO 9001:2015 clause 7.1.3 (b)	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>A physical count of the computers assigned to the Taxpayer Service Unit revealed a total of five working computers that were adequate to facilitate the operations of the Taxpayer Service Unit.</p>			
<p>Evaluation:</p> <p>During the audit of the Motor Vehicle Transfer (Partial) process for the period April 2021 to June 2021, it was established that the Taxpayer Service Unit was adequately resourced with computers. This was in conformance 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>			

## CONFORMITY REPORTS – REGISTRATION OF MOTOR VEHICLE (NEW AND TRANSFER)

Audit of: Registration of Motor Vehicle (New and Transfer)	Auditor: Phercia Thompson-Campbell	Audit Criteria: ISO 9001:2015 clauses 7.5.3.2 (d) & 8.5.2 para 3	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>In an interview with the auditee, it was revealed that the Advice Listing is manually prepared and file copies are kept. The file was examined and copies of the Advice Listing seen for the audit period April 2021 - June 2021. From a sample of 12 MV01 application forms examined, all the applicant's names were seen on the listing.</p>			
<p>Evaluation:</p> <p>During the audit of the Motor Vehicle Transfer (Full) process for the period April 2021 - June 2021, it was determined that documentation of the advice listing was retained to enable traceability. This conforms with ISO 9001:2015, clause 7.5.3.2 which states: For the control of documented information, the organization shall address the following activities, as applicable: (d) retention and disposition ISO 9001:2015 clause 8.5.2, para. 3 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 – REGISTRATION OF MOTOR VEHICLE (NEW AND TRANSFER)

Audit of: Registration of Motor Vehicle (New and Transfer)	Auditor: Phercia Thompson-Campbell	Audit Criteria: ISO 9001:2015 clauses 7.5.3.1 (a) & 7.5.3.2 (d)	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>In an interview with the auditee, it was revealed that two MVO1 forms are completed for the full transfer; one is for the production of the new title while the other copy is kept on file. A file was examined and copies of MV01 forms for full transfers verified.</p>			
<p>Evaluation:</p> <p>During the audit of the Motor Vehicle Transfer (Full) for the period April 2021 to June 2021, it was determined that copies of MV01 forms were retained and readily available for examination. This conforms with ISO: 9001 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</p>			

use, where and when it is needed. ISO:9001 2015 Clause 7.5.3.2 For the control of documented information, the organization shall address the following activities, as applicable: (d) retention and disposition

Effectiveness:

## CONFORMITY REPORTS – REGISTRATION OF MOTOR VEHICLE (NEW AND TRANSFER)

Audit of: Registration of Motor Vehicle (New and Transfer)	Auditor: Phercia Thompson-Campbell	Audit Criteria: ISO 9001:2015 clause 8.1 (d)	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>In an interview with the auditee, it was disclosed that the completion of the 'FOR OFFICIAL USE ONLY' section of the form by Taxpayer Service Officers confirms that documents have been validated. Of a sample size of 12 MV01 forms examined for full transfers, all the forms were seen completed by Taxpayer Service Officers and stamped.</p>			
<p>Evaluation:</p> <p>During the audit of the Motor Vehicle Transfer (Full) process, it was determined that the 'FOR OFFICIAL USE ONLY' section of the MV01 forms were completed, signed and stamped during the period April 2021- June 2021. 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: d) implementing control of the processes in accordance with the criteria.</p>			
<p>Effectiveness:</p>			

## NONCONFORMITY REPORT

Incident Identification Number: 000000.00010

Non-Conformity Report #: 1	Auditor (s): Phercia Thompson-Campbell	Date: July 30, 2021
Audit of : Registration of Motor Vehicle (New and Transfer)	Audit Criteria: Motor Vehicle Transfer (Partial & Full) SOP #8	
<p>Statement of Nonconformity:</p> <p>During the review of the Motor Vehicle Transfer (Partial) process, it was established</p>		

that the transferor's ID were not uploaded to RAIS for six partial transfer titles during the period April 2021 to June 2021. This was not in conformity with the Motor Vehicle Transfer (Partial) SOP, #8 which states: Taxpayer Service Officer/Taxpayer Service Assistant/Records Officer uploads both the front and back of the title along with identification card to the Customer Springboard in RAIS.

Responsible Party: Leighton Hewitt

Auditor Signature:	Signature:
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## CONFORMITY REPORTS – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

Audit of: Application for Motor Vehicle Titles (New, Transfer and Substitute)	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 7.5.3.2 a,b	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>During an interview with the Senior Taxpayer Service Officer (STSO), audit was told that MV01 application forms are stored in a file jacket in a cabinet in the Taxpayer Service (Motor Vehicle) Unit and all officers in the unit has access. Checks carried out on the filing cabinet showed that applications were batched and filed according to type of title the taxpayer applied for.</p>			
<p>Evaluation:</p> <p>During the audit of Application for Substitute Motor Vehicle Certificate of Title, it was established that based on review carried out on filing cabinet which holds title applications it shows that titles are safeguarded, which conforms to ISO 9001:2015 7.5.3.2 a,b, 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</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

Audit of: Application for Motor Vehicle Titles (New, Transfer	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 7.5.3.2 d	Auditees: Judith Peart Calloo
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and Substitute)			
<p>Audit Evidence:</p> <p>A sample of 4 applications were requested and reviewed for the period April to June 2021 and there were evidence that they were vetted as applications were endorsed and signed with a red ink pen, the applications reviewed were for the following applicants; *Anthony George *Danta Roberts *Shevene Williams *Tamara Williams</p>			
<p>Evaluation:</p> <p>During the audit of Application for Substitute Motor Vehicle Certificate of Title, for the period April to June 2021, it was established that based on a sample of 4 applications had evidence that they were vetted/confirmed, which conforms to ISO 9001:2015 7.5.3.2 a.b, 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</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

Audit of: Application for Motor Vehicle Titles (New, Transfer and Substitute)	Auditor: Necoya Thomas	Audit Criteria: ISO 9001-2015 clause 7.5.3.2	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>A sample of 25 applications were examined, then match against printed report and advice and all were accounted for</p>			
<p>Evaluation:</p> <p>During the audit of Application for Substitute Motor Vehicle Certificate of Title, for the period April to June 2021, it was established that from a sample of 25 applications, an advice was prepared and sent to NMVR with title applications, this conforms to ISO 9001:2015 7.5.3.2 a.b.c.d, which states that for the control of documented information, the organization shall address the following ctivities, 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</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

Audit of: Application for Motor Vehicle Titles (New, Transfer and Substitute)	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 7.5.3.2. a	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>Examination of the Chubb where printed titles are kept revealed that titles are secured during and after working hours. The Chubb is accessible via code and key</p>			
<p>Evaluation:</p> <p>During the audit of Application for Substitute Motor Vehicle Certificate of Title, for the period April to June 2021, it was established that printed titles are safeguarded in a Chubb accessible to Manager and STSO, this conforms to ISO 9001:2015 7.5.3.2 a, which states that for the control of documented information, the organization shall address the following activities, as applicable: a) distribution, access, retrieval and use</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

Audit of: Application for Motor Vehicle Titles (New, Transfer and Substitute)	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 7.5.3.2. a	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>Officers who has access to printed titles are the 2 Senior Taxpayer Service Officer and the Manager</p>			
<p>Evaluation:</p> <p>During the audit of Application of Motor Vehicle Substitute Title for the period April to June 2021, it was established that only the Manager and STSO has access to printed titles, this conforms to ISO 9001:2015 7.5.3.2 a, which states that for the control of documented information, the organization shall address the following activities, as applicable: a) distribution, access, retrieval and use</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

Audit of: Application for Motor Vehicle Titles (New, Transfer and Substitute)	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 7.5.3.2. a	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>During an interview with the Senior Taxpayer Service Officer held on July 8, 2021, it was stated that the TSA is responsible for preparing advice which are sent to NMVR along with title applications for printing. An examination carried out on the advice file on July 9, 2021, revealed that for each batch of title applications received from Taxpayer Accounts and Collections, an advice is prepared before advice and applications are forwarded to NMVR.</p>			
<p>Evaluation:</p> <p>During the audit of Application for Substitute Motor Vehicle Certificate of Title, for the period April to June 2021, it was established that advice were prepared for title applications being sent to NMVR, this conforms to ISO 9001:2015 7.5.3.2 a, which states that for the control of documented information, the organization shall address the following activities, as applicable: a) distribution, access, retrieval and use</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

Audit of: Application for Motor Vehicle Titles (New, Transfer and Substitute)	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 7.5.3.2. a	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>During an interview with Senior Taxpayer Service Officer on July 8, 2021, it was stated that a Taxpayer Service Assistant has access to only vet and endorse applications and forward them to a a Taxpayer Service Officer or Senior Taxpayer Service Officer who does confirmation. From a sample of 5 applications that were examined for evidence they were vetted by a Senior Officer, it was confirmed by the STSO that all were vetted by a Senior Officer based on the signatures seen on the reverse side of the application form</p>			
<p>Evaluation:</p> <p>During the audit of Application for Substitute Motor Vehicle Certificate of Title, for the period April to June 2021, it was established that user access are different for the</p>			

each level staff, this conforms to ISO 9001:2015 7.5.3.2 a, which states that for the control of documented information, the organization shall address the following activities, as applicable: a) distribution, access, retrieval and use

Effectiveness:

## CONFORMITY REPORTS – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

Audit of: Application for Motor Vehicle Titles (New, Transfer and Substitute)	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 7.5.3.2. a	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>Based on interview carried out with the Senior Taxpayer Service Officer, the report that is received with title applications is called List of Transactions by Tax Type for all users, this report is used to check off the number of title request that is being prepared for dispatch to National Motor Vehicle Registry (NMVR) for printing and is printed at the end of every business day. The file containing reports was checked and a report was seen printed for all working days for the period April to June 2021.</p>			
<p>Evaluation:</p> <p>During the audit of Application for Substitute Motor Vehicle Certificate of Title, for the period April to June 2021, it was established that a List of Transaction by Tax Type for all users report is printed at the end of the days activity to account for all title applications received, this conforms to ISO 9001:2015 7.5.3.2 a, which states that for the control of documented information, the organization shall address the following activities, as applicable: a) distribution, access, retrieval and use</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – APPLICATION FOR MOTOR VEHICLE TITLES (NEW, TRANSFER AND SUBSTITUTE)

Audit of: Application for Motor Vehicle Titles (New, Transfer and Substitute)	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 7.5.3.2. a	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>Titles are not dispatched from MVTTS because the system has glitches, as a result, titles are dispatched using a log book. Examination of the title dispatch book showed</p>			



that titles are being dispatched using the book and two officers signs the book each time a title is dispatched

Evaluation:

During the audit, Application for Motor Vehicle Substitute Title for the period April to June 2021, it was established that titles are being dispatched using a log book and were accounted for during the audit, this conforms to ISO 9001:2015 7.5.3.2 a, which states that for the control of documented information, the organization shall address the following activities, as applicable: a) distribution, access, retrieval and use

Effectiveness:

## NONCONFORMITY REPORT

Incident Identification Number: 000000.00011

Non-Conformity Report #: 1	Auditor (s): Necoya Thomas	Date: July 7, 2021
Audit of : Application for Motor Vehicle Titles (New, Transfer and Substitute)	Audit Criteria: ISO 9001-2015 7.5.1 (b)	
Statement of Nonconformity:		
<p>During the audit of Motor Vehicle Transfer (full) for the period April 2021 to June 2021, it was established that four of twelve MV01 forms were incomplete, this was not in conformance to with ISO 9001:2015, clause 7.5.1 (b) which states in part 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.</p>		
Responsible Party: Leighton Hewitt		
Auditor Signature:		Signature:

## NONCONFORMITY REPORT

Incident Identification Number: 000000.00012

Non-Conformity Report #: 2	Auditor (s): Necoya Thomas	Date: July 7, 2021
Audit of : Application for Motor Vehicle Titles (New, Transfer and	Audit Criteria: ISO 9001: 2015 clause 8.5.2	

Substitute)		
<p>Statement of Nonconformity:</p> <p>During the audit of Motor Vehicle Registration (new), it was established that the MV01 numbers were not recorded on 3 of 13 application forms examined for the period April 2021 to June 2021, this was not in conformance to ISO 9001:2015, clause 8.5.2 which states that the organization shall control the unique identification of the output when traceability is a requirement and shall retain the documented information necessary to enable traceability. Motor Vehicle (new and renewal) SOP #7 which states, TSO/TSA after correctly entering all the required information on AMVS, the MVID number is generated.</p>		
Responsible Party: Leighton Hewitt		
Auditor Signature:	Signature:	

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

Audit of: Driver's Licence Application and Production (New and Renewal)	Auditor: Senatra Lewis	Audit Criteria: ISO 9001-2015 clause 8.5.2	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>There were 19 application forms examined and 100% had the receipts number affixed to the F7 form</p>			
<p>Evaluation:</p> <p>The audit revealed that receipts are issued to taxpayer after payment and conforms to ISO -9001-2015-8.5.2 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 – DRIVER'S LICENCE APPLICATION AND PRODUCTION (NEW AND RENEWAL)

Audit of: Driver's Licence Application and Production (New	Auditor: Senatra Lewis	Audit Criteria: ISO 9001-2015 clause 8.1b	Auditees: Judith Peart Calloo
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and Renewal)			
<p>Audit Evidence:</p> <p>The taxpayer was observed presenting the expired license to the T/O on Thursday July 8, 2021 at the office and this is taken as evidence in the collecting the license.</p>			
<p>Evaluation:</p> <p>During the audit of drivers licence application and production for the period April to June 2021 it was determined that taxpayers would have present their expired ID prior to receiving the new on and this is in conformity with ISO 8.1b which states that " The organization shall plan, implement and control the process needed to meet the requirements for the provision of products and services and to implement the actions determined in the process and the acceptance of products and services;</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: Senatra Lewis	Audit Criteria: ISO 9001:2015 7.2b	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>The manager stated that only on the job training and notes from prior persons were used, but none had any format training in this area from the training unit, this was a concern stated and needed to be addressed.</p>			
<p>Evaluation:</p> <p>During the audit of Drivers licence and Production for the period April to June 2021 it was determined that the officers were trained internally which is in conformity to ISO 7.2b which states that “the organisation 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: 000000.00013		
Non-Conformity Report #: 1	Auditor (s): Senatra Lewis	Date: July 7, 2021
Audit of : Driver's	Audit Criteria: ISO	

Licence Application and Production (New and Renewal)	9001-2015 8.2.2(A2)	
<p>Statement of Nonconformity:</p> <p>During the audit it was determined that the application forms for three (3) taxpayers were incomplete and were not completed contrary to SOP 2 - 5(renewal) of drivers license and ISO 7.3.d which states that the organization shall ensure that persons doing the work under the organization control are aware of the implications of not conforming with the quality management system requirements.</p>		
Responsible Party: Leighton Hewitt		
Auditor Signature:	Signature:	

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00014		
Non-Conformity Report #: 2	Auditor (s): Senatra Lewis	Date: July 7, 2021
Audit of : Driver's Licence Application and Production (New and Renewal)	Audit Criteria: ISO 9001-2015 clause 8.1b	
<p>Statement of Nonconformity:</p> <p>During the audit it was determined that 100 % of the applicants didn't sign the F7 as stated in flow chart nor were the dispatch method of RaiS present in SOP or a dispatch book used to have applicant sign for license in flow chart. This is non conformity to #13 of flow chart which states signature and date to F7 and ISO 8.1b which states that The organization shall plan, implement and control the process needed to meet the requirements for the provision of products and services and to implement the actions determined in the establishing criteria for the process and the acceptance of the products and services:</p>		
Responsible Party: Leighton Hewitt		
Auditor Signature:	Signature:	

NONCONFORMITY REPORT
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Incident Identification Number: 000000.00015		
Non-Conformity Report #: 3	Auditor (s): Senatra Lewis	Date: July 7, 2021
Audit of : Driver's Licence Application and Production (New and Renewal)	Audit Criteria: ISO 9001:2015 clause 8.5.1 c	
<p>Statement of Nonconformity:</p> <p>During the audit it was determined that there was non conformity to ISO 8.5.1c as human error that should have been identified by vetting had 25 of 68 or 36.7% cancelled rate as ISO 8.5.1c states that " the organization shall implement production and services provision under controlled conditions shall include; The implementation of monitoring and measuring activities at appropriate stages to verify that criteria for control of processes or output and acceptance criteria for products and services, have been met;</p> <p>Responsible Party: Leighton Hewitt</p>		
Auditor Signature:		Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00016		
Non-Conformity Report #: 4	Auditor (s): Senatra Lewis	Date: July 7, 2021
Audit of : Driver's Licence Application and Production (New and Renewal)	Audit Criteria: ISO 9001:2015 clause 7.5.1	
<p>Statement of Nonconformity:</p> <p>During the audit it was determined that 10% of application sampled for the period April to June 2021 were not in conformity as the class of license and transaction were totally omitted from the form with the required standard ISO 7.5.1 requires ,it states that the organization quality management system shall include: documented information required by the international standard</p> <p>Responsible Party: Leighton Hewitt</p>		
Auditor Signature:		Signature:

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: N/A	Auditees:
<p>Audit Evidence:</p> <p>A random sample of 50 cases were selected for auditing on RAIS and it was noted that the relevant supporting documents were stamped, signed, copied and uploaded.</p>			
<p>Evaluation:</p> <p>During the audit of the Compliance (Reconciling a Taxpayer's Account) it was determined that the relevant supporting were received and uploaded to RAIS which was in conformity to SOP#11-19 and ISO 9001: 2015, clause - 7.5.1 (b) retain appropriate documented information as evidence of competence.</p>			
<p>Effectiveness:</p>			

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 clause 8.1	Auditees:
<p>Audit Evidence:</p> <p>One hundred (100) arrear cases was selected and reviewed on RAIS and it was noted that the relevant function in RAIS was working as arrears cases were noted generated and rated as either high, medium or low</p>			
<p>Evaluation:</p> <p>During the review of Compliance (Demanding "Full Payment" from a Taxpayer) 100 high and medium risk arrears cases on RAIS was checked and it was determined that the process was in conformity with SOP # 2 and ISO 9001:2015, clause 8.1 - which states that "The organization shall plan, implement and control the processes needed to meet the requirements for the provision of products and services.</p>			
<p>Effectiveness:</p>			

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 clause 8.2.2 a) 1)	Auditees:
<p>Audit Evidence:</p>			

For the period under review April 2021 to June 2021, fifteen agreement were selected and it was noted that the CIS forms and supporting documentations such as payment vouchers, payment schedule were seen and verified

Evaluation:

During the audit of Processing Payment Agreement, it was established that the process was in conformity with SOP#15 and ISO 9001: 2015, Clause 8.2.2. a) 1) which states that 'When determining the requirements for the products and services to be offered to customers, the organization shall ensure that: a) the requirements for the products and services are defined, including: 1) any applicable statutory regulatory requirements;" as all 15 agreement contracts examined the requisite documents needed for processing of payment agreement were seen

Effectiveness:

## CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 clause 8.2.2 a) 1)	Auditees:
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Audit Evidence:

A total of 13 debt write off case files was examined for the period April 2021 to June 2021. All the cases checked the summary, spreadsheets and supporting documents such as death certificate, travel history and closure letters were seen. RAIS was checked and it was noted that only the supporting documents eg death certificate were upload

Evaluation:

During the audit of the Compliance (Processing Debit Write-Off) it was established that the process was in conformity with SOP #6-7 and ISO 9001: 2015, Clause 8.2.2. a) 1) which states that 'When determining the requirements for the products and services to be offered to customers, the organization shall ensure that: a) the requirements for the products and services are defined, including:) any applicable statutory regulatory requirements; 2) those considered necessary by the organizations' as all 13 debt write-off case files examined the required documentation needed when applying for a debit write off was seen.

Effectiveness:

## CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment	Auditor: Maxine	Audit Criteria: ISO	Auditees:
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Compliance	Morrison Campbell	9001:2015 clause 8.2.2 a) 1)	
<p>Audit Evidence:</p> <p>For the period April 2021 to May 2021 14 summons were examined and it was seen where the documents were properly completed with the relevant information.</p>			
<p>Evaluation:</p> <p>The audit of the Compliance (Engaging the Courts in the Compliance Process ) checks revealed that all the required information needed when completing summons was recorded which was in conformity with SOP #8 &amp; 10 and ISO 9001: 2015, Clause 8.2.2. a) 1) which states that 'When determining the requirements for the products and services to be offered to customers, the organization shall ensure that: a) the requirements for the products and services are defined, including:) any applicable statutory regulatory requirements; 2) those considered necessary by the organizations'</p>			
<p>Effectiveness:</p>			

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 clause 8.6	Auditees:
<p>Audit Evidence:</p> <p>For the month of April 2021 a sample of 12 cases were selected and checked on RAIS and the sub-tab in the collection cases in which the officer was required to record notation of work done whenever they were carrying out a full compliance check were completed. Additionally on RAIS it was seen where the compliance officer recorded the details of the contact (date, phone # etc)</p>			
<p>Evaluation:</p> <p>During the audit of the Compliance (Reconciling a Taxpayer's Account) it was determined that the compliance officer made the necessary notation on RAIS, whenever the they made contact with taxpayer which was in conformity with SOP #7 &amp; 8 and ISO 9001: 2015, clause 8.6 which states " The organization shall implement planned arrangements, at appropriate stages, to verify that the product or service requirements have been met"</p>			
<p>Effectiveness:</p>			



## CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 clause 8.1 a)	Auditees:
<p>Audit Evidence:</p> <p>Fifty (50) cases were randomly selected and it was noted that necessary documents required for the reconciliation of the taxpayer accounts such as the original receipt, valid ID or indemnity letter were received, copied stamped and uploaded to RAIS.</p>			
<p>Evaluation:</p> <p>The audit confirms that the process of Compliance officer examine, stamps, signs and copies documents received from taxpayer was carried out as all 50 arrears cases had the requisite documents upload to RAIS which was in conformity with SOP #14-17 and ISO 9001:2015 Clauses - 8.1 (a) determining the requirements for the products and services.</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 clause 8.2.2 a) 1)	Auditees:
<p>Audit Evidence:</p> <p>A random selection of 25 arrear cases were checked on RAIS to ascertain that the demand notice were generated and served to the taxpayers. It was seen on RAIS that the officer wrote that the demand notice was sent via email. The demand notices were seen generated. The delivery log was check for the period April 2021 to June 2021 and it was noted that the taxpayer signed for the notice received</p>			
<p>Evaluation:</p> <p>During the audit of Compliance (Reconciling of Taxpayer's Account) 25 full payment cases were checked and evidences seen on RAIS to validate that demand notices were received by the taxpayers and the necessary information was upload which was in conformity with SOP 19-20 and ISO 9001: 2015, clause 8.2.2 a)the requirement for the products and services are defined, including: 1)Any applicable statutory and regulatory requirements</p>			
<p>Effectiveness:</p>			

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 clause 9.1.1	Auditees:
<p>Audit Evidence:</p> <p>A sample of 25 collection cases were checked on RAIS and it was noted that the compliance officer made notes on RAIS to verify that a payment was made.</p>			
<p>Evaluation:</p> <p>The audit of the Compliance (Reconciling of Taxpayer's Account) 25 collection cases were checked on RAIS and it was established that the compliance officer made notes on RAIS to verify that a payment was made which was in conformity with SOP 31 and ISO 9001: 2015, clause 9.1.1 Monitoring, measurement, analysis and evaluation which states. "The organization shall retain appropriate documented information as evidence of the results."</p>			
<p>Effectiveness:</p>			

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 clause 8.1	Auditees:
<p>Audit Evidence:</p> <p>For the period under review 15 agreement was examined and the CIS form and other documentations examined were properly completed with all the relevant details and uploaded to RAIS.</p>			
<p>Evaluation:</p> <p>The audit of Compliance (Processing Payment Agreement) it was established that the officer updates CIS case with the findings and recommendations to RAIS which was in conformity with SOP 27 and ISO 9001-2015 clause 8.1 c) which states that "determine the resources needed to achieve conformity to the product and service requirements,"</p>			
<p>Effectiveness:</p>			

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001-2015 clause	Auditees:
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	4.4.2 (a & b)	
<p>Audit Evidence:</p> <p>Thirteen debt write off cases were examined and it was noted that the reason for the write off such as death, sickness, reside oversea etc. was stated, picture, financial statement, bank statement were seen. Also the recommendation from the committee was noted on the documents.</p>		
<p>Evaluation:</p> <p>During the audit of the Compliance (Processing Debit Write-Off) it was established that the Compliance Officer gathers the relevant evidence to support the reason for write off and supporting documents which was in conformity with SOP 2 and ISO 9001-2015, clause 4.4.2 which states that 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"</p>		
<p>Effectiveness:</p>		

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 clause 4.4.2(a)	Auditees:
<p>Audit Evidence:</p> <p>On RAIS 6 taxpayers' accounts was examined and it was noted that relevant notations were recorded on RAIS example date phone call were made.</p>			
<p>Evaluation:</p> <p>During the audit of the Compliance (Engaging the Courts in the Compliance Process) it was determined that the taxpayer accounts was updated with the relevant information which was in conformity with SOP 19 and ISO 9001-2015, clause 4.4.2 which states that 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.</p>			
<p>Effectiveness:</p>			

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment	Auditor: Maxine	Audit Criteria: ISO	Auditees:
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Compliance	Morrison Campbell	9001:2015 clause 8.6	
<p>Audit Evidence:</p> <p>A total of 25 close cased collection were checked and it was noted that all the necessary documentation was recorded (payment receipt or demand notice) on RAIS,</p>			
<p>Evaluation:</p> <p>During the audit of the Compliance (Reconciling of Taxpayer's Account) 25 closed collection cases were examined on RAIS and all the necessary documentations such as payment receipt or demand notice were seen which was in conformity with SOP #30 and ISO 9001:2015 Clauses 8.6 which states that " The organization shall implement planned arrangements, at appropriate stages, to verify that the product and service requirements have been met"</p>			
<p>Effectiveness:</p>			

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 clause 8.5.2	Auditees:
<p>Audit Evidence:</p> <p>A total of 15 payment agreement contracts were checked and it was noted that they were properly completed, signed and all relevant supporting documents attached.</p>			
<p>Evaluation:</p> <p>During the audit of Compliance (Processing Payment Agreement) it was established that all 15 agreement contract examined were properly completed and had the requisite supporting documents attached which was in conformity with SOP #58 and ISO 9001: 2015, clause 8.5.2 which state that "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 – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001-2015 7.5.1 (b)	Auditees:
<p>Audit Evidence:</p>			

Fifty arrears cases were checked on RAIS and every time the taxpayer made a payment RAIS automatically reduce their indebtedness.

Evaluation:

The audit of Compliance (Engaging the Courts in the Compliance Process) it was established that the necessary documented information as evidence was being uploaded on RAIS which was in conformity with ISO 9001:2015 section 7.5.1 b) which state that "The organization shall: b) retain appropriate documented information as evidence of competence,"

Effectiveness:

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 clause 4.4.2 (a, b)	Auditees:
<p>Audit Evidence:</p> <p>The audit revealed that all the compliance officer received a copy of the SOP via email dated June 30, 2021 from the manager. Additionally monthly meeting were held to sensitize officer of SOP and other regulation.</p>			
<p>Evaluation:</p> <p>During the audit of the Compliance (Reconciling of Taxpayer's Account) it was determined that the process Standard Operating Procedure, Tax Laws and Regulation that governs the daily operations were maintained in conformity SOP #10 and with ISO 9001-2015, clause 4.4.2 which states that 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.</p>			
<p>Effectiveness:</p>			

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 clause 7.5.3.2 a,b	Auditees:
<p>Audit Evidence:</p> <p>A total of 6 taxpayer accounts were selected for auditing. The accounts were</p>			

checked on RAIS and it was seen where all accounts were current (not in default) . RAIS automatically updates taxpayers account whenever a payment was made, however when if no payment was made then the account goes in default after 30 days has passed and creates a new work item and returns to the arrear cases queue.

Evaluation:

During the audit of Compliance (Processing Payment Agreement) on RAIS 6 agreement contracts were checked and it was noted that the taxpayer account was updated with payment as automated monitoring of case was done by RAIS which was in conformity with SOP 56 and ISO 9001: 2015, clause 7.5.3.2 which states that "For the control of documented information, the organization shall address the following activities; b) storage and preservation, including preservation of legibility. d) retention and disposition.

Effectiveness:

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 clause 8.2.3.1 d)	Auditees:
Audit Evidence:			
A total of 14 summons were examined and it was noted that they were all stamped and signed by a Justice of the Peace.			
Evaluation:			
During the audit of Compliance (Engaging the Courts in the Compliance Process) it was established that all 14 summons examined were stamped and signed by the appropriate officers was in conformity with SOP #13 and ISO 9001:2015 section 8.2.3.1 d) which state that "statutory and regulatory requirements applicable to the products and services"			
Effectiveness:			

### CONFORMITY REPORTS – PAYMENT COMPLIANCE

Audit of: Payment Compliance	Auditor: Maxine Morrison Campbell	Audit Criteria: ISO 9001:2015 clause 7.1.2	Auditees:
Audit Evidence:			
During the interview it was revealed that the unit was adequately staffed in			

accordance to the staff structure 12 posts and all 12 posts were filled. Also, all compliance officers were required to do debit write off, as it was a part of their job function. On the job training was provided for junior officers as well as other internal training was done.

Evaluation:

During the audit of Compliance (Processing Payment Agreement) it was determined that the compliance unit was adequately staff as all the 12 posts on the structure were filled and the necessary training and staff development was done which was in conformity SOP #2 and with ISO 9001-2015, clause 7.1.2 which states that The organization shall determine and provide the person necessary for the effective implementation of its quality management system and for the operation and control of its progress,

Effectiveness:

## NONCONFORMITY REPORT

Incident Identification Number: 000000.00017

Non-Conformity Report #: 1	Auditor (s): Maxine Morrison Campbell	Date: July 7, 2021
Audit of : Payment Compliance	Audit Criteria: ISO 9001-2015 clause 8.1e	
<p>Statement of Nonconformity:</p> <p>During the review of Compliance (Reconciling of Taxpayer's Account) it was determined that there were no evidence on RAIS to validate that reviews were carried out, which is a non conformity to SOP # 22-24 and ISO 9001-2015, clause 8.1 e) which states that to determining, maintaining and retaining documented information to the extent necessary: 1) to have confidence that the process have been carried out as planned as there was no evidence of the manager completing reviewing of cases.</p> <p>Responsible Party: Winsome Shaw Harris</p>		
Auditor Signature:		Signature:

## NONCONFORMITY REPORT

Incident Identification Number: 000000.00018

Non-Conformity Report #: 2	Auditor (s): Maxine Morrison Campbell	Date: July 7, 2021
Audit of : Payment	Audit Criteria: ISO	

Compliance	9001-2015 clause 8.1e	
<p>Statement of Nonconformity:</p> <p>During the review of the Compliance (Processing Debit Write-Off) it was determined that no evidence was seen to verify that review was done, which is non conformity to SOP 8-12 and ISO 9001-2015, 8.1 e) which states that to determining, maintaining and retaining documented information to the extent necessary: 1) to have confidence that the process have been carried out as planned as there was no evidence that review of cases files were carried out by the manager/supervisor..</p>		
Responsible Party: Winsome Shaw Harris		
Auditor Signature:		Signature:

<b>NONCONFORMITY REPORT</b>		
Incident Identification Number: 000000.00019		
Non-Conformity Report #: 3	Auditor (s): Maxine Morrison Campbell	Date: July 7, 2021
Audit of : Payment Compliance	Audit Criteria: ISO 9001:2015 clause 7.1.3 (b)	
<p>Statement of Nonconformity:</p> <p>During the review of the Compliance (Demanding Full Payment from Taxpayer)) it was determined that the unit was in need of more laptops as 10 of the 15 staff members assigned to the unit had laptops, which is a non conformity to SOP #15-16 and ISO 9001-2015, ISO 9001:2015 Clause 7.1.3(b) which states that "The organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services. (b) equipment, including hardware and software. 2) Also Staff Order #12.2 which states that "the permanent Secretaries /Head of Department are required to implement the establish policies and procedures to enhance productivity, improve customer service....., as the necessary equipment was not in place to enable officers to carry out their duties.</p>		
Responsible Party: Winsome Shaw Harris		
Auditor Signature:		Signature:

<b>NONCONFORMITY REPORT</b>
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Incident Identification Number: 000000.00020		
Non-Conformity Report # 4	Auditor (s): Maxine Morrison Campbell	Date: July 7, 2021
Audit of : Payment Compliance	Audit Criteria: ISO 9001:2015 clause 7.1.2	
<p>Statement of Nonconformity:</p> <p>During the review of the Compliance (Engaging the Courts in the Compliance Process ) it was determined that there was non conformity to SOP #68-69 and ISO 9001:2015 Clause 7.1.2 which state that the organization shall determine and provide the persons necessary for the effective implementation of its quality management system and for the operation and control of its processes, as over 90% of the time no security/police officer was available to escort officer from the court to the tax office.</p> <p>Responsible Party: Winsome Shaw Harris</p>		
Auditor Signature:		Signature:

<p align="center"><b>OPPORTUNITY REPORT</b></p> <p align="center">Incident Identification Number: 000000.00001</p>		
Opportunity Report #: 1	Auditor (s): Maxine Morrison Campbell	Date: July 7, 2021
Audit of : Payment Compliance	Audit Criteria: N/A	
<p>Statement of Opportunity:</p> <p>There is an opportunity for improvement in the Compliance (Processing Debit Write-Off) SOP# 8 &amp; 9, to insert/implement a program in RAIS whereby senior officer can sign off whenever they review officer's work, as proof of review.</p> <p>Responsible Party: Winsome Shaw Harris</p>		
Auditor Signature:		Signature:

### CONFORMITY REPORTS – GCT REGISTRATION

Audit of: GCT Registration	Auditor: Babette Higgins	Audit Criteria: GCT Registration SOP # 12	Auditees: Judith Peart Calloo
Audit Evidence:			

Examination of five applications forms revealed that all had both processing and authorizing officers' signatures as evidence to show that the forms were vetted. The five were: \*Trout Hall Hardware \* BT Lubricant & Accessories Company Ltd. \*NHG Auto Imports & Rentals Ltd \* Inception Technology Ltd. \*Timeless Auto Imports Ltd

Evaluation:

During the audit of the GCT Registration process for the period April 2021 to July 12, 2021, a sample of five application forms had both processing and authorizing officers' signatures to indicate that the forms were vetted based on SOP #12 "TSO verifies completed GCT application and supporting documents".

Effectiveness:

### CONFORMITY REPORTS – GCT REGISTRATION

Audit of: GCT Registration	Auditor: Babette Higgins	Audit Criteria: GCT Registration SOP #18-19	Auditees: Judith Peart Calloo
Audit Evidence:			
Examination on RAiS for eight (8) application forms for the period April 14, 2021 to July 2, 2021 revealed that all were scan and uploaded to the system. These were seen on the customer springboard, CRM, Attachments or Task, Cases, Attachment.			
Evaluation:			
During the audit of the GCT Registration process, a sample of eight (8) application forms for the period April 14, 2021 to July 2, 2021 selected and examined on RAiS revealed that all were scan and uploaded to RAiS which conforms to the SOP #18-19 "TSO/TSA updates information in RAiS. Uploads application forms for approval"			
Effectiveness:			

### CONFORMITY REPORTS – GCT REGISTRATION

Audit of: GCT Registration	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 clause 7.5.3.1(a) (b)	Auditees: Judith Peart Calloo
Audit Evidence:			
Observation of the process on July 12, 2021 and inspection of the area certificates were stored revealed that they are kept in a cabinet with lock in the Taxpayer Service section, accessible to the Manager, Senior Officer and Records Officer. In excess of			

40 certificates were seen in the bottom drawer of the cabinet.

Evaluation:

During the inspection of the area where certificates were stored on July 12, 2021, it was revealed that they were kept in a cabinet with lock. This conforms to the ISO 9001:2015 clause 7.5.3.1(a) (b) Control of documented information: - It is available and suitable for use, where and when it is needed; - It is adequately protected (from loss of confidentiality, improper use, or loss of integrity).

Effectiveness:

### CONFORMITY REPORTS – GCT REGISTRATION

Audit of: GCT Registration	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 clause 7.5.3.1(a) (b)	Auditees: Judith Peart Calloo
Audit Evidence:			
Observation conducted on July 12, 2021, revealed that the Records Officer requested the Manager the key to the cabinet and access same to retrieve documents, when necessary. The Manager informed the audit that herself, the Senior TSO and the Records Officer have access to the cabinet.			
Evaluation:			
During an observation of the process on July 12, 2021, it was established that restricted access was noted for the opening and closing of the filing cabinet where the GCT certificates were kept. This conforms to the ISO 9001:2015 clause 7.5.3.1(a) (b) Control of documented information: * It is available and suitable for use, where and when it is needed; * It is adequately protected (from loss of confidentiality, improper use, or loss of integrity).			
Effectiveness:			

### CONFORMITY REPORTS – GCT REGISTRATION

Audit of: GCT Registration	Auditor: Babette Higgins	Audit Criteria: GCT Registration SOP #20	Auditees: Judith Peart Calloo
Audit Evidence:			
The Consumption Case Report on RAiS shows GCT certificates approved by, created by, date created, et cetera. Examination of the report cross referenced with eight (8) customers accounts for the period April 2021 to July 9, 2021 revealed that			

segregation of duties existed for the approval and creation of GCT registration cases for all: \*TIMELESS AUTO IMPORTS LIMITED \* ONE PRESS AUTO IMPORTS AND SALE LIMITED \*THE PINES FARM AND GARDEN CENTRE \*DEVON'S HARDWARE STORE \* TROUT HALL HARDWARE \* THOMPSON & GRANT RENTAL & AUTO SALES LIMITED \* BT LUBRICANT & ACCESSORIES COMPANY LIMITED \* SONNY T.WHOLESALE AND RETAIL \* NHG AUTO IMPORTS AND RENTALS LIMITED \* INCEPTION TECHNOLOGY LIMITED

Evaluation:

During the audit of the GCT Registration process for the period April 2021 to July 9, 2021, a sample of eight GCT registrations examined on RAiS revealed that segregation of duties existed for the approval and creation of GCT cases for ALL. This conforms to the SOP # 20 "Manager/STSO/TSO validates and approves cases".

Effectiveness:

## CONFORMITY REPORTS – GCT REGISTRATION

Audit of: GCT Registration	Auditor: Babette Higgins	Audit Criteria: ISO 9001:2015 clause 7.3 (b)	Auditees: Judith Peart Calloo
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Audit Evidence:

It was observed on July 8, 2021 at about 4:09 p.m., a sensitization session on ISO was held with staff in the area behind the Cashier station. Examination of the training log revealed that the Manager and senior officers had received ISO training in June 2021. The Manager informed the audit that staff received the Quality Management Policy Statement via email.

Evaluation:

During the audit of the GCT Registration process for the period April 2021 to July 12, 2021, it was established that staff were aware of the Quality Management Policy Statement which conforms to ISO 9001:2015 clause 7.3b, Awareness, "The organization shall ensure that persons doing work under the organization's control are aware of: (a) the quality policy"

Effectiveness:

## NONCONFORMITY REPORT

Incident Identification Number: 000000.00021

Non-Conformity Report #: 1	Auditor (s): Babette Higgins	Date: July 30, 2021
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Audit of : GCT Registration	Audit Criteria: ISO 9001:2015 clause 4.4	
<p>Statement of Nonconformity:</p> <p>During the audit of the GCT Registration for April 1, 2021 to July 12, 2021, five of eight application forms examined were not adequately vetted and verified for completeness by the relevant senior officer. All sections of the OFFICIAL USE ONLY part was not completed which does not conform to the ISO 9001:2015 clause 4.4 "The organization shall establish, implement, maintain and...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."</p>		
Responsible Party: Leighton Hewitt		
Auditor Signature:		Signature:

<b>NONCONFORMITY REPORT</b>		
Incident Identification Number: 000000.00022		
Non-Conformity Report #: 2	Auditor (s): Babette Higgins	Date: July 30, 2021
Audit of : GCT Registration	Audit Criteria: ISO 9001:2015 clause 4.4.1	
<p>Statement of Nonconformity:</p> <p>During the audit of the GCT Registration for the period April 2021 to July 12, 2021, two temporary GCT certificates issued to Trout Hall Hardware and NHG Auto Imports &amp; Rentals Ltd were valid for six (6) months instead of three months which did not conform to the Process Flow Chart "Temporary GCT Certificates (3 months) and ISO 9001:2015 clause 4.4.1.</p>		
Responsible Party: Leighton Hewitt		
Auditor Signature:		Signature:

<b>NONCONFORMITY REPORT</b>		
Incident Identification Number: 000000.00023		
Non-Conformity Report #: 3	Auditor (s): Babette Higgins	Date: July 30, 2021

Audit of : GCT Registration	Audit Criteria: ISO 9001:2015 clause 7.5.1	
Statement of Nonconformity:		
<p>During the audit of the GCT Registration process for the period April 1, 2021 to July 9, 2021, it was revealed that expiration and received dates for temporary certificates were inconsistently recorded in the logbook. Expiration dates were omitted from the logbook for two certificates issued to Thompson &amp; Grant Rental &amp; Auto Sales Ltd and Matik Ventures Ltd which did not conform to ISO 9001:2015 clause 7.5.1. "The organization's quality management system shall include (a) documented information required by this International Standard.</p>		
Responsible Party: Leighton Hewitt		
Auditor Signature:		Signature:

<b>OPPORTUNITY REPORT</b>		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Babette Higgins	Date: July 30, 2021
Audit of : GCT Registration	Audit Criteria: ISO 9001: 2015 clause 4.4 (g)	
Statement of Opportunity:		
<p>There is an opportunity for improvement, based on ISO 9001:2015 clause 4.4 (g). The SOP - Printing of Certificates #23 should be evaluated and updated to state that TSA/TSO not only records bearer's information but also scan and affix bearer's ID and authorization letter to RAiS.</p>		
Responsible Party: Leighton Hewitt		
Auditor Signature:		Signature:

<b>OPPORTUNITY REPORT</b>		
Incident Identification Number: 000000.00002		
Opportunity Report #: 2	Auditor (s): Babette Higgins	Date: July 30, 2021
Audit of : GCT Registration	Audit Criteria: iSO 9001-2015 clause 7.5	
Statement of Opportunity:		

There is an opportunity for improvement based on ISO 9001:2015 clause 7.5. The GCT Process Flow Chart #19 should be evaluated and corrected to align with the SOP Printing of Certificates #19 as certificates cannot be filed in a logbook.

Responsible Party: Leighton Hewitt

Auditor Signature:

Signature:

## CONFORMITY REPORTS – TRN REGISTRATION

Audit of: TRN Registration	Auditor: Babette Higgins	Audit Criteria: TRN SOP 9.1 (12)	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>Examination of the 31 forms along with supporting documents on RAiS for the period April 1, 2021 to July 9, 2021 revealed all the forms were scan and uploaded to RAiS including the IDs of applicants.</p>			
<p>Evaluation:</p> <p>During the audit of the TRN Registration process for the period April 1, 2021 to July 9, 2021, it was established that for a sample of 31 application forms along with supporting, all were verified scan and uploaded to RAiS which conforms to the SOP 9.1 (12) , "TSO/TSA scans supporting documents and uploads to system".</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – TRN REGISTRATION

Audit of: TRN Registration	Auditor: Babette Higgins	Audit Criteria: TRN SOP #9.3 (38-41)	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>Interview, walkthrough and observation of the process on July 9, 2021 revealed that TRN Collection Sheets are maintained for the issuing of cards. All Taxpayer Service Officers (TSOs) have access to the TRN Collection Sheet. Examination of the collection sheet for the period July 6-8, 2021 for 33 taxpayers revealed that officers and applicants' names,' signatures, ID, date issued and TRN information were recorded therein.</p>			
<p>Evaluation:</p> <p>During the audit of the TRN Registration process, it was established that for the period July 6-8, 2021, 33 taxpayers' information such as names, signatures, ID, and</p>			

date issued/received for the dispatch of TRN cards were duly recorded in the TRN Collection sheet/logbook which conforms to the SOP #9.3 (38-41) "TSO/TSA records information in log book. Asks taxpayer to sign log book to receive card."

Effectiveness:

### CONFORMITY REPORTS – TRN REGISTRATION

Audit of: TRN Registration	Auditor: Babette Higgins	Audit Criteria: TRN SOP 9.2 (13)	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>The TRN Registration Cases Created by and Approved by User Reports show evidence of the creation and approval of TRNs via location. Examination and comparison of the reports and the process on RAiS revealed that there are various steps for the posting, reviewing, and approving of information keyed on the system. A total of 1,085 cases were seen processed and authorized for the period April 1, 2021 to July 9, 2021 by the respective officers.</p>			
<p>Evaluation:</p> <p>During the audit of the TRN Registration process for the period April 1, 2021 to July 9, 2021, it was established that 1,085 TRN registration cases were processed and approved in RAiS by the relevant processing and approving officers which conforms to the SOP 9.2 (13) "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: TRN SOP 9.2 (16)	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>TRN letters can be printed by all Taxpayer Service Officers as informed by Manager. Examination on RAiS for the period April 2021 to July 9, 2021, revealed that a TRN Letter can be generated and viewed on the customer springboard, CRM, Letters. Evidence of TRN assignment is shown. Observation of the process revealed where the Taxpayer Service Officer accessed RAiS to print TRN letter, stamped, signed letter and proceeded to hand to taxpayer.</p>			
<p>Evaluation:</p> <p>During the audit of the TRN Registration process for the period April 2021 to July 9,</p>			



2021, it was established that the relevant TS officers have access to RAiS for the printing of TRN letters which conforms to SOP #9.2 (16) "Senior TSO/TSA prints TRN letter (with assigned number) and Datasheet (for Sole Traders)".

Effectiveness:

## CONFORMITY REPORTS – TRN REGISTRATION

Audit of: TRN Registration	Auditor: Babette Higgins	Audit Criteria: TRN SOP #9.3 (35)	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>Observation of the area where TRN cards are stored on July 9, 2021 revealed that they are kept in a cabinet with lock which can be access by the Records Officer, Manager or Senior TSO/A. Examination of the cabinet revealed that the cards are stored in numerical order.</p>			
<p>Evaluation:</p> <p>During the audit of the TRN Registration process for the period April 2021 to July 9, 2021, it was established that the TRN cards were seen kept secured in cabinet with lock, filed in numerical order with restricted access, which conforms to SOP #9.3 (35) "TSO/TSA files cards numerically in designated area"</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – TRN REGISTRATION

Audit of: TRN Registration	Auditor: Babette Higgins	Audit Criteria: TRN SOP 9.1 (36;38-41)	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>Examination of the TRN Collection Sheet for 33 taxpayers for the period July 6-9, 2021, revealed that applicants' names,' signatures, ID, date issued and TRN information were duly recorded thereon.</p>			
<p>Evaluation:</p> <p>During the audit, it was established that for the period July 6-8, 2021, 33 taxpayers information and IDs were duly recorded in the Collection Sheet for the dispatch of TRN cards which conforms to the SOP 9.1 (36;38-41) "Taxpayer/bearer visits office with Identification to collect card...TSO/TSA records information in log book...taxpayer/bearer signs log book, collects card."</p>			
<p>Effectiveness:</p>			

### CONFORMITY REPORTS – TRN REGISTRATION

Audit of: TRN Registration	Auditor: Babette Higgins	Audit Criteria: TRN SOP 9.5 (10-12)	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>Examination and comparison of the TRN Registration Cases Approved by User and TRN Registration Cases Created by User Reports for the period April 8, 2021 to June 16, 2021 for eight cases approved, revealed segregation of duties by the officer who created the case and the officer who approved TRN cases in RAiS.</p>			
<p>Evaluation:</p> <p>During the audit of the TRN Registration process, it was established that for the period April 8, 2021 to June 16, 2021, a sample of eight cases selected showed evidence of processing and authorizing officers signatures which conforms to SOP 9.5 (10-12) "Senior TSO/TSO receives request for approval. Compares information on application/supporting documents against that on system. (Update information if entered incorrectly). 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: ISO 9001:2015 clause 7.3 (a)	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>On July 8, 2021 at about 4:09 p.m., a Quality Management sensitization session was observed being held with staff in the area behind the Cashier's station. Examination of the training log showed evidence of the Managers and Senior Officers receiving ISO training in June 2021. Interview of staff revealed that they had received the Quality Management Policy Statement via email.</p>			
<p>Evaluation:</p> <p>During the audit of the TRN Registration for the period April 2021 to July 8, 2021, it was established that the staff was aware of the Quality Management Policy Statement and documentation which conforms to ISO 9001:2015 clause 7.3 "The organization shall ensure that persons doing work under the organization's control are aware of the quality policy."</p>			
<p>Effectiveness:</p>			

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00024		
Non-Conformity Report #: 1	Auditor (s): Babette Higgins	Date: July 7, 2021
Audit of : TRN Registration	Audit Criteria: TRN Registration SOP #9.1 (8-9)	
<p>Statement of Nonconformity:</p> <p>During the examination of the TRN Registration process, it was established that one TRN application form for Barrington Dyer approved on April 15, 2021 was not adequately vetted for completeness and did not reflect names and signatures of processing and senior officers which did not conform to: *TRN Registration SOP #9.1 (8-9) "TSO/TSA vets application to ensure form is properly completed and signed...." *TRN Registration SOP #9.1 (12-15) "Senior TSO/TSO compares information...records TRN assigned in designated box...signs application in the 'Senior Officer's name' section." *ISO 9001:2015 clause</p> <p>Responsible Party: Leighton Hewitt</p>		
Auditor Signature:		Signature:

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Babette Higgins	Date: July 7, 2021
Audit of : TRN Registration	Audit Criteria: ISO 9001:2015 clause 8.1	
<p>Statement of Opportunity:</p> <p>There is an opportunity for improvement for the Process Flow Chart Activity #27 and the SOP to be evaluated and corrected to be align with the actual process being carried out as stipulated by the ISO 9001:2015 clauses #8.1 and 4.4</p> <p>Responsible Party: Leighton Hewitt</p>		
Auditor Signature:		Signature:

## CONFORMITY REPORTS – E-SERVICES REGISTRATION (INLINE

### AND ONLINE)

Audit of: e-Services Registration (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001-2015 clause 7.5.2 (a)	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>The examination of four (4) applications with Agent details revealed that authorisation letter was submitted and attached to the applications that requires for an agent to act on behalf of the applicant.</p>			
<p>Evaluation:</p> <p>Examination of the supporting documents for eService registration inline revealed that authorisation letter was submitted and attached to applications that requires for an agent to act on the applicant behalf. This conforms with ISO 9001:2015 clause 7.5.2 (a) which states that “identification and description (e.g. a title date author or reference number”.</p>			
<p>Effectiveness:</p>			

### CONFORMITY REPORTS – E-SERVICES REGISTRATION (INLINE AND ONLINE)

Audit of: e-Services Registration (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 clause 8.2.1 (a)	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>Interview conducted with Manager, Taxpayer Service and observation carried out revealed that a suggestion box was placed in a noticeable location in the banking hall and also the information desk was handled in a very professional, efficient, effective and courteous manner.</p>			
<p>Evaluation:</p> <p>During the audit of taxpayers enquires of the eService registration inline it was observed that the information desk was handled in a very professional, efficient, effective and courteous manner which conforms with ISO standard ISO 9001: 2015 Clause 8.2.1 which states that ‘Communication with customers shall include: a. providing information relating to products and services;</p>			
<p>Effectiveness:</p>			

### CONFORMITY REPORTS – E-SERVICES REGISTRATION (INLINE

### AND ONLINE)

Audit of: e-Services Registration (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 clause 8.2.1 (a)	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>Interview was conducted with the Manager, Taxpayer Service and she informed audit that the notifications are stored on RAIS for which the steps to view the applications was given. A sample of twenty (20) applications were checked on RAIS and approval notification was emails to taxpayers. No rejection was seen for the sample selected</p>			
<p>Evaluation:</p> <p>Examination of twenty (20) applications were checked on RAIS and web a based message send to taxpayer was seen. This conforms with ISO standard ISO 9001: 2015 Clause 8.2.1 (a) which states that "Communication with customers shall include: providing information relating to products and services;</p>			
<p>Effectiveness:</p>			

### CONFORMITY REPORTS – E-SERVICES REGISTRATION (INLINE AND ONLINE)

Audit of: e-Services Registration (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 clause 7.5.3.2 a,b	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>Interview was conducted with the Manager Taxpayer Services and observation carried out revealed that the processed application forms are placed on treasury tag in a file jacket and are kept in a cabinet that is located at the back of the Taxpayer Service Section and is locked at the end of the day and the key is stored in a chub. Both the Taxpayer Service Officers and Record Officer has access to the cabinet once it is opened in the morning</p>			
<p>Evaluation:</p> <p>During the audit it was revealed that the processed inline application forms are kept secured in a cabinet which is locked at the end of the day and the key is stored in a chub. Both the Taxpayer Service Officers and Record Officer has access to the cabinet once it is opened in the morning. This is in accordance to ISO standard ISO 9001: 2015 Clause 7.5.3.2 For the control of documented information, the organization shall address the following activities, as applicable: a) distribution, access, retrieval and use; b) storage and preservation, including preservation of legibility;</p>			

Effectiveness:

## CONFORMITY REPORTS – E-SERVICES REGISTRATION (INLINE AND ONLINE)

Audit of: e-Services Registration (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001-2015 clause 7.5.3.2	Auditees: Judith Peart Calloo
Audit Evidence:  Interview conducted with Manager Taxpayer Service revealed that taxpayer's logs on the TAJ's web portal to create password and user name in order to apply for the eService registration. The user name is recorded on the application form at the section Tax Portal Login.			
Evaluation:  Examination of the application form for eService registration inline revealed that the password was created as the user name was recorded for the application form and this was in conforming to ISO standard ISO 9001: 2015 Clause 7.5.3.2 For the control of documented information, the organization shall address the following activities, as applicable: a) distribution, access, retrieval and use;			
Effectiveness:			

## CONFORMITY REPORTS – E-SERVICES REGISTRATION (INLINE AND ONLINE)

Audit of: e-Services Registration (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001-2015 clause 7.1.3. b & d	Auditees: Judith Peart Calloo
Audit Evidence:  Interview conducted with Manager Taxpayer Service and inspection of computers and scanner for inline revealed that there are three (3) computers in use and they are working efficiently.			
Evaluation:  During the audit of the computers it was determined that the organization had provided the resources (computer) needed to ensure efficiency in the services provided inline. This is conforming to ISO standard ISO 9001: 2015 Clause 7.1.3 which states that 'The organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity			

of products and services'. b) equipment, including hardware and software;
Effectiveness:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00025		
Non-Conformity Report #: 1	Auditor (s): Paula Wallace-Stewart	Date: July 30, 2021
Audit of : e-Services Registration (inline and online)	Audit Criteria: ISO 9001-2015 7.5.1 (b)	
<p>Statement of Nonconformity:</p> <p>Examination of the application forms reveal that the Official use only section of 35 applications did not have the Collectorate Code while 2 did not have the ID presented, ID number and expiration date. This is not conforming to the ISO 9001: 2015- 7.5.1 (b) which states Documented information determined by the organisation as being necessary for the effectiveness of quality management system</p> <p>Responsible Party: Leighton Hewitt</p>		
Auditor Signature:		Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00026		
Non-Conformity Report #: 2	Auditor (s): Paula Wallace-Stewart	Date: July 30, 2021
Audit of : e-Services Registration (inline and online)	Audit Criteria: ISO 9001-2015 clause 8.1e	
<p>Statement of Nonconformity:</p> <p>"During the examination of the Processed application forms and the supporting documents for Inline it was revealed that applicant MK Construction &amp; Maintenance Services application form and supporting documents were not uploaded to RAIS. This is contrary ISO standard ISO 9001: 2015 Clause 7.5.2 which states that "When creating and updating documented information, the organization shall ensure appropriate: b) format (e.g. language, software version, graphics) and media (e.g. paper, electro ."</p>		

Responsible Party: Leighton Hewitt	
Auditor Signature:	Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00027		
Non-Conformity Report #: 3	Auditor (s): Paula Wallace-Stewart	Date: July 30, 2021
Audit of : e-Services Registration (inline and online)	Audit Criteria: SOP# 14 (d)	
<p>Statement of Nonconformity:</p> <p>Examination conducted on RAIS revealed no web log on was created for Chantell Bertram This is not conforming to SOP 14 (d) which states that Selecting the 'Publish' tab to post the web logon details to the Portal</p> <p>Responsible Party: Leighton Hewitt</p>		
Auditor Signature:		Signature:

### CONFORMITY REPORTS – ZERO RATING

Audit of: Zero Rating	Auditor: Ossain Jones	Audit Criteria: ISO 9001-2015 7.5.1 (b)	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>The following list of applicants was reviewed; May Pen Primary, Rest Primary and Junior High, Balaclava Primary and Infant ,Glenmuir High School, Denbigh High School, Pothula and Pachment INC Limited, Courts of Praise Apostolic Church, Thompson Town Secondary School, Scotts Pass Primary and Infant, Lacovia Comprehensive High School, Garvey Maceo Comprehensive, Brompton Primary School, Porus Primary School, Jamaica Red room limited, Caribbean Christian centre of the deaf. All made zero rating request for the period unders review and had some level of supporting documents attached.</p>			
<p>Evaluation:</p> <p>During the Audit of Zero Rating process, we observed that the sample applications reviewed which were processed between the period April 1, 2021- June 30, 2021 had some level or form of supporting document attached. This Conform to ISO 9001:2015</p>			



standard 7.5.1 B and SOP 6
Effectiveness:

### CONFORMITY REPORTS – ZERO RATING

Audit of: Zero Rating	Auditor: Ossain Jones	Audit Criteria: ISO 9001:2015 clause 7.5.1(b)	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>The selected sample applications were all reviewed on RAiS and all had Zero rating letter's attached, under the "items" tab.</p>			
<p>Evaluation:</p> <p>During the Audit of Zero Rating process, 15 applications were selected for review. We observed zero rating letter's attached to all request reviewed. This Conform to ISO 9001:2015 standard 7.5.1 B and SOP 9</p>			
Effectiveness:			

### CONFORMITY REPORTS – ZERO RATING

Audit of: Zero Rating	Auditor: Ossain Jones	Audit Criteria: ISO 9001-2015 7.5.1 (b)	Auditees: Judith Peart Calloo
<p>Audit Evidence:</p> <p>From the sample of applications reviewed, all categories of items granted zero rating approval were noted on the GCT act, first schedule as gazetted by the government of Jamaica</p>			
<p>Evaluation:</p> <p>During the Audit Zero Rating process, 15 applications were selected for review. All items on Zero Rating request being approved were in accordance with the first schedule of the GCT act. This Conform to ISO 9001:2015 standard 7.5.1 B and SOP 6</p>			
Effectiveness:			

### CONFORMITY REPORTS – ZERO RATING

Audit of: Zero	Auditor: Ossain	Audit Criteria: SOP	Auditees: Judith
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Rating	Jones	#5	Peart Calloo
Audit Evidence:			
From the user access listing we received and reviewed all Officers processing Zero rating applications has the relevant access to RAiS, to perform this activity.			
Evaluation:			
During the Audit Zero Rating process, we observed that all Officers processing Zero rating applications has access to the relevant applications on RAiS. This Conform to ISO 9001:2015 standard 8.1 D and SOP 5			
Effectiveness:			

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00028		
Non-Conformity Report #: 1	Auditor (s): Ossain Jones	Date: July 30, 2021
Audit of : Zero Rating	Audit Criteria: SOP # 6 and 7	
Statement of Nonconformity:		
<p>During the Audit of Zero Rating process, in accordance with section 7.5.3.2 A,B,D of the ISO 9001:2015 standard and Zero Rating SOP 6 and 7 which states that applications must be processed with relevant supporting document as prescribed by the organization, there exist non conformity as of the 15 applications reviewed which was processed between April 1, to June 30, 2021, one(1) did not have required supporting document attached nor stamp and signature affixed.</p>		
Responsible Party: Leighton Hewitt		
Auditor Signature:		Signature:

## CONFORMITY REPORTS – LICENSING OF MOTOR VEHICLES (NEW AND RENEWAL)

Audit of: Licensing of motor vehicles (new and renewal)	Auditor: Phercia Thompson-Campbell	Audit Criteria: Motor Vehicle Registration (New & Renewal) SOP #8	Auditees: Sidonnie Abrahams
Audit Evidence:			

In an interview with the auditee, it was disclosed that the validity of the fitness is verified by checking for the examiner's stamp from the Island Traffic Authority (ITA). The validity is first checked by a floor-walker and secondly by the Collections Officer. Once the validation is seen from ITA, the renewal transaction is processed by the Collection Officers. A sample of 49 renewal transactions were examined and verified for the audit period April 2021 - June 2021.

Evaluation:

During the audit of Motor Vehicle licensing (new & renewal), It was determined that Certificates of Fitness was validated for the audit period April 2021 - June 2021. This conforms with the Motor Vehicle Renewal SOP, step 8 which states: Collections Officer receives and vets documents and enters Motor Vehicle ID on the Integrated Cash Remittance System (INCRS) along with relevant details from documents presented.

Effectiveness:

## CONFORMITY REPORTS – LICENSING OF MOTOR VEHICLES (NEW AND RENEWAL)

Audit of: Licensing of motor vehicles (new and renewal)	Auditor: Phercia Thompson-Campbell	Audit Criteria: ISO 9001:2015 clauses 7.5.3.1 (a) & 7.5.3.2 (d)	Auditees: Sidonnie Abrahams
<p>Audit Evidence:</p> <p>A visitation to the Registry revealed that expired MVRCs were neatly packed in boxes and placed on shelves. A sample size of 48 expired MVRCs was examined and expiration dates seen throughout the period February 2021 to June 2021.</p>			
<p>Evaluation:</p> <p>During the audit of the motor vehicle licensing (new &amp; renewal), It was revealed that the required documentation for expired Motor Vehicle Registration Certificates for the period April 2021 to June 2021 was readily available for 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. ISO:9001 Clause 7.5.3.2 which states: For the control of documented information, the organization shall address the following activities, as applicable: (d) retention and disposal Motor Vehicle Registration (New and Renewal) SOP #12 which states: Collections Officer files and stores copy of MVRC.</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – LICENSING OF MOTOR VEHICLES (NEW AND RENEWAL)

Audit of: Licensing of motor vehicles (new and renewal)	Auditor: Phercia Thompson-Campbell	Audit Criteria: ISO 9001:2015 clauses 7.5.3.1 (a) & 7.5.3.2 (d)	Auditees: Sidonnie Abrahams
<p>Audit Evidence:</p> <p>An examination of a sample of 48 expired Motor Vehicle Registration Certificates (MVRC), revealed that the triplicate yellow copies from the new MVRC issued was seen glued to the expired MVRC and filed.</p>			
<p>Evaluation:</p> <p>During the audit of the motor vehicle licensing (renewal), it was revealed that retained records from the renewed Motor Vehicle Registration Certificates were readily available which 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 – LICENSING OF MOTOR VEHICLES (NEW AND RENEWAL)

Audit of: Licensing of motor vehicles (new and renewal)	Auditor: Phercia Thompson-Campbell	Audit Criteria: ISO 9001:2015 clauses 7.5.3.1 (a) & 7.5.3.2 (d)	Auditees: Sidonnie Abrahams
<p>Audit Evidence:</p> <p>From a sample of ten MV01 forms examined, the registration plate numbers issued were seen recorded in the FOR OFFICIAL USE ONLY section of the form. In addition, copies of the forms were seen filed in chronological order and kept in a folder for the retention period.</p>			
<p>Evaluation:</p> <p>During the audit of the motor vehicle licensing (new) , it was established that registration plates issued were documented on retained copies of MV01 forms for the period April 2021 - June 2021. This conforms with ISO 9001:2015 clause 7.5.3.1</p>			

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

Effectiveness:

## CONFORMITY REPORTS – LICENSING OF MOTOR VEHICLES (NEW AND RENEWAL)

Audit of: Licensing of motor vehicles (new and renewal)	Auditor: Phercia Thompson-Campbell	Audit Criteria: ISO 9001:2015 clause 8.1(d)	Auditees: Sidonnie Abrahams
<p>Audit Evidence:</p> <p>An observation was done at four Collection Officer's workstation on July 8, 2021 between the hours of 11:30 a.m. - 12:48 p.m. A total of 21 transactions were observed and upon completion of the transactions, all CAS 09 receipts were duly stamped and signed by the respective Collections Officers before being issued to taxpayers.</p>			
<p>Evaluation:</p> <p>During the audit of the motor vehicle licensing (new &amp; renewal) for the period April 2021 - June 2021, it was observed that CAS09 receipts were stamped, signed and issued to taxpayers. This was in accordance with ISO standard 8.1 (d) 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: d) implementing control of the processes in accordance with the criteria.</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – LICENSING OF MOTOR VEHICLES (NEW AND RENEWAL)

Audit of: Licensing of motor vehicles (new and renewal)	Auditor: Phercia Thompson-Campbell	Audit Criteria: ISO 9001:2015 clause 7.1.3 (b)	Auditees: Sidonnie Abrahams
<p>Audit Evidence:</p> <p>A physical count of the equipment assigned to the Collections Unit revealed a total of six computers and six printers. There are six workstations within the unit and they</p>			

are adequately resourced.

Evaluation:

During the audit of the motor vehicle licensing (new & renewal) for the audit period April 2021 to June 2021, it was established that all the workstations were equipped with adequate resources. This conforms with ISO:9001:2015 clause 7.1.3 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. Infrastructure can include: b) equipment, including hardware and software.

Effectiveness:

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

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001-2015 7.5.2 (C)	Auditees: Sidonnie Abrahams
Audit Evidence:			
A sample of twenty six (26) motor vehicle registration certificates (MVRC's) for the Receipting and Processing Payments Inline, processed July 12, 2021 was checked for the correct licence duty. The verification reveals that the correct licence duties were collected for the period that the vehicle were being licenced for.			
Evaluation:			
Examination of 26 renew and new processed MVRC's revealed that the correct licence duties were collected, which conforms to ISO 9001: 2015, Clause 7.5.2 a) which states that When creating and updating documented information, the organization shall ensure appropriate: a) identification and description (e.g. a title, date, author, or reference number);			
Effectiveness:			

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

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001-2015 clause 7.5.3.2	Auditees: Sidonnie Abrahams
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<p>Audit Evidence:</p> <p>For the Receipting and Processing Payments Inline, MVRC's processed July 12, 2021 were checked and they were properly glued to the back of the copy of the new MVRC's and filed in both date order and were locked in a cabinet drawer.</p>
<p>Evaluation:</p> <p>The audit checks revealed that the processed MVRC's documents for relicensing of motor vehicles were readily available and are stored in a secure cabinet, which conforms with ISO 9001: 2015, Clause 7.5.3.2 which states 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.</p>
<p>Effectiveness:</p>

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

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001- 2015 clause 8.6 (a) & (b)	Auditees: Sidonnie Abrahams
<p>Audit Evidence:</p> <p>During the observation of the Collection Officers, 38 original payment receipts series #17899689-17899726 for the inline processing was seen stamped and signed, the signature of the Collection Officer is reflected on the pink copy as it is carbonated.</p>			
<p>Evaluation:</p> <p>The audit reveals that both the original and copy of 38, payment receipts series #17899689-17899726 was signed and the original copy is stamped and given to taxpayer, which was in conformity with ISO 9001: 2015, clause 8.6 which states that 'The organization shall retain documented information on the release of products and services. The documented information shall include: a) evidence of conformity with the acceptance criteria; b) traceability to the person(s) authorizing the release.</p>			
<p>Effectiveness:</p>			

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

Audit of: Receipt	Auditor: Paula	Audit Criteria: ISO	Auditees: Sidonnie
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and Processing of Payments (inline and online)	Wallace-Stewart	9001:2015 clause 8.6 (b)	Abrahams
<p>Audit Evidence:</p> <p>During the Receipt and Processing Payments Inline, Collection Officers were observed vetting the taxpayer's documents before processing the transactions. Documents observed vetting were expired registration, insurance, fitness, traffic tickets and provision learner's documents.</p>			
<p>Evaluation:</p> <p>The audit reveals that documents presented to Collection Officer for processing were checked and found to be consistence with the receipt generated. This conforms to ISO 9001: 2015, clause 8.6 (b) which states that The organization shall retain documented information on the release of products and services. The documented information shall include: b) traceability to the person(s) authorizing the release.</p>			
<p>Effectiveness:</p>			

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

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 clause 4.4.2(a)	Auditees: Sidonnie Abrahams
<p>Audit Evidence:</p> <p>Copies of the payment receipts inline are maintained and are stored in a cabinet in batches and are recorded by cashiers ID, description, series on a form which is signed by the Cash Book Officer and the Senior Collection Officer. The cabinet is accessible to the Manager, Collection Officer and the Senior Collection Officer.</p>			
<p>Evaluation:</p> <p>During the audit of payment receipts it was determined that there were measures in place for storage of copies of the payment receipts which conforms with ISO 9001: 2015, clause 4.4.2 which states that 'To the extent necessary, the organization shall: a) maintain documented information to support the operation of its processes;</p>			
<p>Effectiveness:</p>			

### CONFORMITY REPORTS – RECEIPT AND PROCESSING OF



### PAYMENTS (INLINE AND ONLINE)

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 clause 7.1.3 (b)	Auditees: Sidonnie Abrahams
<p>Audit Evidence:</p> <p>Three (3) Collection Officers stamps were inspected and tested by stamping a document and they were all working as the name of the station, tax office and code was visible</p>			
<p>Evaluation:</p> <p>The examination and testing of the Collection Officers stamp reveals that they are working effectively as the name of the station, tax office and code are visible on the payment receipts This conforms with ISO 9001: 2015, clause 7.1.3 (b) which states that 'The organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services. (b) equipment, including hardware and software;</p>			
<p>Effectiveness:</p>			

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

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 clause 7.1.3 (b)	Auditees: Sidonnie Abrahams
<p>Audit Evidence:</p> <p>Based on Interview and inspection carried out, six (6) cash registers were verified and all are working with a functional keys for the Receipting and Processing Payments Inline.</p>			
<p>Evaluation:</p> <p>During the audit of the cash register it was revealed that all six (6) cash registers are working effectively. This conforms with ISO 9001:2015 section 7.1.3(b) ) which states 'The organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services. b) equipment, including hardware and software</p>			
<p>Effectiveness:</p>			

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

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001-2015 clause 7.5.2 (a)	Auditees: Sidonnie Abrahams
<p>Audit Evidence:</p> <p>Interview conducted with the Manager, Collection for the Receipting and Processing Payments Online reveals that an E-payment report is maintained on the epayment web portal. This reports shows tax type, E filing, payment certificates, transaction status etc. A sample of 35 taxpayers were selected for the period April 1, 2021 to June 30, 2021 and both the TRN and reference # were documented.</p>			
<p>Evaluation:</p> <p>Examination of E-payment reports for traffic ticket collections revealed that both the taxpayer TRN and reference # are documented for payments made online which is in conformance with ISO 9001:2015 clause 7.5.2 which states that 'When creating and updating documented information, the organization shall ensure appropriate: a) identification and description (e.g. a title, date, author, or reference number);</p>			
<p>Effectiveness:</p>			

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

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001: 2015 clause 8.5.1 c	Auditees: Sidonnie Abrahams
<p>Audit Evidence:</p> <p>The Manager, Taxpayer Accounts and Return Processing was interviewed and she told audit that the payment que for the online is checked every morning and also periodic checks are being carried out during the day. She was observed checking the Payment Correction Que on RAIS, however there was no item to be corrected.</p>			
<p>Evaluation:</p> <p>Base on interview conducted payment que is checked every morning and periodic checks are carried out during the day. This activity is conforming to ISO 9001:2015 clause 8.5.1 © 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</p>			
<p>Effectiveness:</p>			

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

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001: 2015 clause 8.3.5 (a & b)	Auditees: Sidonnie Abrahams
<p>Audit Evidence:</p> <p>Based on Interview conducted with Manager, Collections the confirmation number is a system generate number for online payments once the taxpayer completed the online payment process</p>			
<p>Evaluation:</p> <p>Confirmation number is a system generate number for online payments once the taxpayer completed this activity is conforming to ISO 9001:2015 clause 8.3.5 Design and development outputs The organization shall ensure that design and development outputs: a) meet the input requirements; b) are adequate for the subsequent processes for the provision of products and services;</p>			
<p>Effectiveness:</p>			

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

Audit of: Receipt and Processing of Payments (inline and online)	Auditor: Paula Wallace-Stewart	Audit Criteria: ISO 9001:2015 clause 8.2.1 (a)	Auditees: Sidonnie Abrahams
<p>Audit Evidence:</p> <p>Interview conducted with Manager, Taxpayer Service, reveals that access are granted to taxpayer on RAIS by notification via web email. This is after the register for eService access online is completed by submitting the application form online along with the required supporting documents. A sample of 10 application for eServices was checked on RAIS and the taxpayer was granted access as a web email was sent to the applicant email.</p>			
<p>Evaluation:</p> <p>The audit confirms that taxpayers are granted access to RAIS as a sample of 10 applications were verified with Web email that was noted on the RAIS platform of the</p>			

applicant. This is conforming to ISO 9001:2015 Clause 8.2.1 (a)

Effectiveness:

## NONCONFORMITY REPORT

Incident Identification Number: 000000.00029

Non-Conformity Report #: 1	Auditor (s): Paula Wallace-Stewart	Date: July 30, 2021
Audit of : Receipt and Processing of Payments (inline and online)	Audit Criteria: ISO 9001:2015 clause 4.4.2(a)	
<p>Statement of Nonconformity:</p> <p>During the audit of receipts and payments processes inline it was establish that the Collection Officers uses the INCRS system to carry out inline functions and not the RAIS system as stated in the process flow chart as one of the control. This is not conforming to ISO 9001: 2015, clause 4.4.2 which states 'To the extent necessary, the organization shall: a) maintain documented information to support the operation of its processes;.</p> <p>Responsible Party: Angeleta Anderson</p>		
Auditor Signature:		Signature:

## OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

Opportunity Report #: 1	Auditor (s): Paula Wallace-Stewart	Date: July 30, 2021
Audit of : Receipt and Processing of Payments (inline and online)	Audit Criteria: SOP# 20	
<p>Statement of Opportunity:</p> <p>Receipts and Processing Payment (Inline) SOP#20 ends when the receipt is signed and issued to the taxpayer, however, the activity in the flow chart ends when Guardsman representative scans bag, signs log book and issues electronic receipt. There is an opportunity to have the SOP and Flow chart showing the same information.</p>		

Responsible Party: Angeleta Anderson	
Auditor Signature:	Signature:

## CONFORMITY REPORTS – MAKING OUTGOING COMPLIANCE CALLS

Audit of: Making Outgoing Compliance Calls	Auditor: Carolyn Fagan-Burrell	Audit Criteria: ISO 9001-2015 clause 7.5	Auditees: Denise Washington Powell
<p>Audit Evidence:</p> <p>Telephone numbers were listed for all calls made on July 7, 2021 one person listed was not called as a waiver letter was sent in ,this was seen as attachment in RAiS. Rais was examined and 3 numbers were different but the officer was able to contact the customer in two cases and one they were unable to contact the customer</p>			
<p>Evaluation:</p> <p>In the auditing of making outgoing Compliance calls by the TAJ Customer Call Centre there was conformity with ISO 9001-2015 clause 7.5 of having documented information as of 14 calls made there was telephone numbers found.these were also listed in RAiS There is also an opportunity to improve the process by placing in RAiS any new numbers found on which the customer was contacted</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – MAKING OUTGOING COMPLIANCE CALLS

Audit of: Making Outgoing Compliance Calls	Auditor: Carolyn Fagan-Burrell	Audit Criteria: N/A	Auditees: Denise Washington Powell
<p>Audit Evidence:</p> <p>The junior management listing for July 7,2021 had the listing that was given to the officer.</p>			
<p>Evaluation:</p> <p>There is conformity to the SOP1 and ISO 9001-2015 7.5.1 which states that the information must be documented for the effectiveness of the QMS this was seen in the establishment of the junior Management folder as the listing from the Collection listing was placed in the Junior Management folder for dispatch to the officers</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – MAKING OUTGOING COMPLIANCE CALLS

Audit of: Making Outgoing Compliance Calls	Auditor: Carolyn Fagan-Burrell	Audit Criteria: ISO 9001-2015 clause 7.5.3.2	Auditees: Denise Washington Powell
<p>Audit Evidence:</p> <p>The call log was examined for July 7, 2021 15 entries were listed of which 9 contacts were made 3 messages were left, 2 telephone numbers were not in service and one had a waiver letter so there was no need to call</p>			
<p>Evaluation:</p> <p>There was conformity to ISO 9001-2015 clause 7.5.3.2 in respect of documented information ,creation and updating and retention of documented information in process of making outgoing Compliance calls in the Customer Care Centre as all fifteen calls given to agent were entered in the call log and entries made there after, of contact made and the results of the calls.</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – MAKING OUTGOING COMPLIANCE CALLS

Audit of: Making Outgoing Compliance Calls	Auditor: Carolyn Fagan-Burrell	Audit Criteria: ISO 9001-2015 clause 8.1e	Auditees: Denise Washington Powell
<p>Audit Evidence:</p> <p>Three calls were listened to and the branding was done . The calls listened to were from the recording system one for July 8,2021 and two for July 7,2021 Date July 8,2021 Interaction ID 353635 agent Keisha Simpson Date July 7, 2021 made contact interaction ID 353422 to taxpayer Moulton.and one where a message was left Date July7,2021 left message Taxpayer Delaphena Funeral home .</p>			
<p>Evaluation:</p> <p>There was conformity to ISO 9001-2015 clause 8.1e 1 which speaks to determining ,maintainining and retaining docuemented information to the extent necessary to have confidence in the processsss have been carried out as planned, in the branding of the TAJ in the process of making outgoing Compliance calls in the CCC where of three calls listened to on July 8,2021 all used the branding as stated in SOP 13-19 PRO-BP-CC02 approved 12/5/2021</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – MAKING OUTGOING COMPLIANCE CALLS

Audit of: Making Outgoing Compliance Calls	Auditor: Carolyn Fagan-Burrell	Audit Criteria: SOP16	Auditees: Denise Washington Powell
<p>Audit Evidence:</p> <p>The commencement date was stated in the remarks column of the call log and uploaded to Rais. There were 15 cases in the call log for July 7, 2021. One the waiver letter was stated and seen in RAiS. Of the 14 left 2 no contact was made 3 message was left. 9 made contact 4 gave specific dates 3 gave dates but were not specific and 2 said they had waiver letters</p>			
<p>Evaluation:</p> <p>There was conformity to the SOP 16 in the Managing of Compliance calls for CCC as the commencement date was entered in the call log in all cases. The SOP16 said attempts should be made this was done and documented.</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – MAKING OUTGOING COMPLIANCE CALLS

Audit of: Making Outgoing Compliance Calls	Auditor: Carolyn Fagan-Burrell	Audit Criteria: ISO 9001-2015 clause 6.2.2 (e)	Auditees: Denise Washington Powell
<p>Audit Evidence:</p> <p>Each week a report is generated. A report was examined for week June28 to July 4,2021 \$92,,669.50 was collected from 9 cases</p>			
<p>Evaluation:</p> <p>There was conformity to ISO 9001-2015 6.2.2 (e) the organization shall determine how the results are to be evaluated in the process of CCC managing outgoing calls as a report on money collected was done on a weekly basis.</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – MAKING OUTGOING COMPLIANCE CALLS

Audit of: Making Outgoing Compliance Calls	Auditor: Carolyn Fagan-Burrell	Audit Criteria: ISO 9001-2015 7.1.3b and d	Auditees: Denise Washington Powell
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<p>Audit Evidence:</p> <p>Three calls were listened to and I could hear that the system works,also a report was seen that officers are judged based on the call recorder.The calls were Delapena Funeral Home ,and ID 355635 and 353427</p>
<p>Evaluation:</p> <p>There was conformity to ISO 9001-2015 7.1.3b and d as the recording system worked and appeared adequate and served its purpose in providing the necessary equipment and information and communication technology necessary for the operation of the processess to acheive conformity of service.</p>
<p>Effectiveness:</p>

## CONFORMITY REPORTS – MAKING OUTGOING COMPLIANCE CALLS

Audit of: Making Outgoing Compliance Calls	Auditor: Carolyn Fagan-Burrell	Audit Criteria: ISO 9001-2015 7.1.3b and d	Auditees: Denise Washington Powell
<p>Audit Evidence:</p> <p>The Telephone was seen on each officer desk .The icon for management was seen on the desktop and the items shown and explained.EGov is responsible for maintenance with the Telephone company.</p>			
<p>Evaluation:</p> <p>There was conformity to ISO 9001-2015 7.1.3b and d as the AVAYA Telephone system was working and the tools in the Management CMS to test the the quality of the service offered at TAJ CCC was adequate and served its purpose in providing the necessary equipment and information and communication technology necessary for the operation of the processess to acheive conformity of service.</p>			
<p>Effectiveness:</p>			

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Carolyn Fagan-Burrell	Date: July 30, 2021
Audit of : Making Outgoing Compliance Calls	Audit Criteria: N/A	
Statement of Opportunity:		



There is an opportunity for improvement as there is no notation in the call log that the step was carried out . A column could be placed there for supervisory check.in order to have evidence of procedure.

Responsible Party: Taieice Smith

Auditor Signature:

Signature:

### CONFORMITY REPORTS – HANDLING INCOMING CALLS

Audit of: Handling Incoming Calls	Auditor: Trisha McDonald	Audit Criteria: ISO 9001-2015 clause 7.5.1	Auditees: Wendy Heslop
<p>Audit Evidence:</p> <p>Call Logs are maintained and prepared by every agent the Call Logs for two Agents was requested and reviewed. The log for R. Bowers for the period May 3-7, 2021 showed that a total of 121 calls were logged by the agent. The call log for Heidi-Ann Brooks for the period June 21 - 25, 2021 recorded 208 calls. Both agents call log records showed that all calls were resolved on the first resolution</p>			
<p>Evaluation:</p> <p>During the review of handling incoming calls it was ascertained that the May Pen Tax office is in conformity to ISO 9001:2015 7.5.1 (b) which states in part that the organizations QMS shall include documented information determined by the organization as being necessary for the effectiveness of the QMS as call logs were being maintained..</p>			
<p>Effectiveness:</p>			

### CONFORMITY REPORTS – HANDLING INCOMING CALLS

Audit of: Handling Incoming Calls	Auditor: Trisha McDonald	Audit Criteria: ISO 9001-2015 7.5.3.1 (a)	Auditees: Wendy Heslop
<p>Audit Evidence:</p> <p>The Call logs were seen maintained on the share folder of the computers of the agents. This is accessible by all agents.</p>			
<p>Evaluation:</p>			

During the review of handling incoming calls it was ascertained that the May Pen Tax office is in conformity to ISO 9001:2015 7.5.3.1 (a ) which states in part that documented information required by the QMS and by this International standard shall be controlled to ensure it is available and suitable for use, where and when it is needed; as call logs were maintained on share folders which is available for use by agents

Effectiveness:

## CONFORMITY REPORTS – HANDLING INCOMING CALLS

Audit of: Handling Incoming Calls	Auditor: Trisha McDonald	Audit Criteria: ISO 9001-2015 clause 7.5.1	Auditees: Wendy Heslop
<p>Audit Evidence:</p> <p>The issue log for April to June 2021 was received and reviewed. It was seen were issues were noted and escalated to be resolved. It recorded when the matters were resolved.</p>			
<p>Evaluation:</p> <p>During the review of handling incoming calls it was ascertained that the May Pen Tax office is in conformity to ISO 9001:2015 7.5.1 which states in part that the organizations QMS shall include documented information determined by the organization as being necessary for the effectiveness of the QMS as issue logs were being maintained..</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – HANDLING INCOMING CALLS

Audit of: Handling Incoming Calls	Auditor: Trisha McDonald	Audit Criteria: SOP# 10	Auditees: Wendy Heslop
<p>Audit Evidence:</p> <p>The issue log for the period under review (April to May 2021) was requested and it was seen where only one Incoming call agent (H. Brooks) had escalated a matter regarding an issue on May 27, 2021 to a technical call agent. The issue log recorded the issue and the technical agnet resolved the matter on the same day as noted in the issue log, The other issues noted on the log were for agents not assigned to incoming calls. For the period under review we could not determine the level of monitoring as the issue was resolved on the same day.</p>			
<p>Evaluation:</p>			

During the review of handling incoming calls it was determined that there was compliance to SOP #10 which states that the agent completes the issue log as this was evident in the issue log for May 2021 where the issue log was completed by the agent.

Effectiveness:

## CONFORMITY REPORTS – HANDLING INCOMING CALLS

Audit of: Handling Incoming Calls	Auditor: Trisha McDonald	Audit Criteria: SOP #17	Auditees: Wendy Heslop
<p>Audit Evidence:</p> <p>From the interview it ascertained that this would have been recorded in the issue log. The Issue log reviewed for the period April to June 2021 disclosed that the contact details for the customers were recorded, the date of follow up and the action taken to resolve the issues were all recorded</p>			
<p>Evaluation:</p> <p>During the review of handling incoming calls it was ascertained that the May Pen Tax office was in conformity to SOP #17 of Handling incoming calls which required that customers contact details be recorded in the issue log; as this was evident in the issue log presented for the period under review.</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – HANDLING INCOMING CALLS

Audit of: Handling Incoming Calls	Auditor: Trisha McDonald	Audit Criteria: ISO 9001-2015 8.5.1 (c)	Auditees: Wendy Heslop
<p>Audit Evidence:</p> <p>A sample of calls are listened to on a weekly basis by the Senior or an agent who is assigned to assist the manager. A call review form is prepared for calls reviewed. This review form is discussed with the agent. The call review form prepared for 3 agents were requested and reviewed. Review forms for C. Henry for the week ended June 18, 2021, H. Brooks for the week ended June 14, 2021 and M. Ferguson for the week ended May 15, 2021. The call review form recorded that accurate information were given to the callers by the agent.</p>			
<p>Evaluation:</p> <p>During the review of Handling Incoming Calls it was ascertained that there was</p>			

compliance to ISO 9001:2015 8.5.1 (c ) which states in part that controlled conditions shall include as applicable the implementation of monitoring and measurement activities at appropriate stages to verify that criteria for control of processes or outputs..., have been met; as there was evidence provided that agents calls were randomly selected at the end of each week and reviewed for accuracy of calls.

Effectiveness:

## NONCONFORMITY REPORT

Incident Identification Number: 000000.00030

Non-Conformity Report #: 1	Auditor (s): Trisha McDonald	Date: July 30, 2021
Audit of : Handling Incoming Calls	Audit Criteria: ISO 9001-2015 7.5.2 (C)	
<p>Statement of Nonconformity:</p> <p>During the review of handling incoming calls its was determined that there was non compliance to ISO 9001: 2015 7.5.2 ( c ) which states in part that when creating and updating documented information, the organization shall ensure appropriate review and approval; as the SOP being used was a draft document showing review notes for adjustments.</p> <p>Responsible Party: Taieice Smith</p>		
Auditor Signature:		Signature:

## NONCONFORMITY REPORT

Incident Identification Number: 000000.00031

Non-Conformity Report #: 2	Auditor (s): Trisha McDonald	Date: July 30, 2021
Audit of : Handling Incoming Calls	Audit Criteria: ISO 9001-2015 8.5.1	
<p>Statement of Nonconformity:</p> <p>During the review of the SOP and process flow for Handling incoming calls it was determine that there was non conformance to ISO 9001:2015 8.1 which states in part that the organization shall plan, implement and control the process needed to meet the requirements, as the SOP was incomplete as it did not state the process if the information could not be obtained within the agreed time, and the process step of the agent logging in to the call management system. Also the process flow did not record</p>		

activities #17 to 20 of the SOP.

Responsible Party: Taieice Smith

Auditor Signature:

Signature:

## OPPORTUNITY REPORT

Incident Identification Number: 000000.00001

Opportunity Report #: 1	Auditor (s): Trisha McDonald	Date: July 30, 2021
Audit of : Handling Incoming Calls	Audit Criteria: ISO 9001-2015 clause 7.5.1	
Statement of Opportunity:  There is an opportunity for the Customer Care Centre to improve the Call Standard Quality Review Form to include a key which denotes how the agent is graded.  Responsible Party: Taieice Smith		
Auditor Signature:		Signature:

## CONFORMITY REPORTS – MAINTAINING THE FREQUENTLY ASKED QUESTIONS DATABASE

Audit of: Maintaining the Frequently Asked Questions Database	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 clause 4.4.2(a)	Auditees: Theresa Lecky
Audit Evidence:  The issue log was maintained electronic via Microsoft Excel Sheet on a monthly basis. Customer questions that requires investigations for resolutions were recorded in the Issue Log. A total of 16 issues were recorded for the audit period April 2021- June 2021. The details are as follows: April 2021 - 3 May 2021 - 6 June 2021 - 7			
Evaluation:  During the review of the Issue Log for Maintaining the Frequently Asked Questions (FAQ) Database, it was established that sixteen (16) customers' queries/questions that requires investigation for resolutions were documented and retained in the Issue Log for the audit period April 2021 - June 2021. This was in conformity to ISO			

9001:2015 clause 4.4.2 (a) which states that the organization shall maintain documented information to support the operation of its processes.

Effectiveness:

## CONFORMITY REPORTS – MAINTAINING THE FREQUENTLY ASKED QUESTIONS DATABASE

Audit of: Maintaining the Frequently Asked Questions Database	Auditor: Natasha Whyte	Audit Criteria: ISO 9001: 2015 clause 4.4.2 (a& b)	Auditees: Theresa Lecky
Audit Evidence:  The questions compiled were recorded in a word document called "Questions for FAQ Committee to be reviewed". A total of seventy-two (72) questions were compiled for the period April 2021 - June 2021. Sixty-seven (67) of the seventy-two (72) questions were pulled from the FAQ Database under the selected topic (Income Tax) for review. The remaining 5 questions were identified by the Quality Assurance Support Officer via discussions with staff. No questions were pulled from the Issue Log. Discussion with the Quality Assurance Manager revealed that the answers to the questions recorded in the Issue Log already existed in the FAQ Database, hence they were not included in the compiled questions for review.			
Evaluation:  The audit of the questions compiled for Maintaining the FAQ Database revealed that, seventy-two (72) questions were compiled for review by the FAQ Committee during the period April 2021 - June 2021. This was in conformity to Maintaining the FAQ Database SOP. 11 which states that, Quality Assurance Support Officer complies all questions extracted or pulled from the various sources.			
Effectiveness:			

## CONFORMITY REPORTS – MAINTAINING THE FREQUENTLY ASKED QUESTIONS DATABASE

Audit of: Maintaining the Frequently Asked Questions Database	Auditor: Natasha Whyte	Audit Criteria: SOP #24	Auditees: Theresa Lecky
Audit Evidence:  The approved changes to the FAQ Database were recorded in a word document			

titled "Questions Reviewed by FAQ Committee". Three of these documents were presented for audit review for the period April 2021 - June 2021. Three (3) monthly reports of changes to the FAQ Database were also presented for April 2021 - June 2021. The monthly reports were titled "FAQ Datasheet". The comparison of the monthly reports (FAQ Datasheet) and the Questions reviewed by FAQ Committee revealed the amendments to the database as follows; April 2021 4 May 2021 13 June 2021 10

Evaluation:

During the review of Maintaining the FAQ Database, it was established that monthly reports for the changes made to the FAQ Database were prepared for the period April 2021 - June 2021 which were in conformity to Maintaining the FAQ Database SOP. 24 which states that; Quality Assurance Support Officer prepares monthly report showing all the FAQ Database changes made for the month.

Effectiveness:

## CONFORMITY REPORTS – MAINTAINING THE FREQUENTLY ASKED QUESTIONS DATABASE

Audit of: Maintaining the Frequently Asked Questions Database	Auditor: Natasha Whyte	Audit Criteria: SOP # 13	Auditees: Theresa Lecky
Audit Evidence:			
Emails were presented to the audit which showed that the designated officers were invited to FAQ Committee meetings monthly on April 22, 2021, May 12, 2021 and June 9, 2021. Also monthly reports for April 2021 -June 2021 showed the questions that were reviewed by the FAQ Committee.			
Evaluation:			
During the review of Maintaining the FAQ Database, monthly reports and emails threads were presented as evidence that monthly meetings were convened by the FAQ Committee for the period April 2021 - June 2021. This was in conformity to Maintaining the FAQ Database SOP step 13 which states that FAQ Database Committee convenes meetings on a monthly basis.			
Effectiveness:			

## CONFORMITY REPORTS – MAINTAINING THE FREQUENTLY ASKED QUESTIONS DATABASE

Audit of: Maintaining the Frequently Asked Questions Database	Auditor: Natasha Whyte	Audit Criteria: ISO 9001:2015 clause 7.1.2	Auditees: Theresa Lecky
<p>Audit Evidence:</p> <p>The staff list shows 1 position for Quality Assurance Manager and 1 position for Quality Assurance Support Officer. Both positions were filled. A desk top computer was assigned to each officer. Due to COVID-19, a laptop was also assigned to each officer to facilitate working from home.</p>			
<p>Evaluation:</p> <p>The two positions for maintaining the FAQ Database were filled and computers/laptops were assigned to each officer to carry out their duties. This was in conformity to ISO 9001:2015; clause 7.1.2 - "The organization shall determine and provide the persons necessary for the effective implementation of its quality management system and for the operation and control of its processes". Clause 7.1.3 - "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: 000000.00032		
Non-Conformity Report #: 1	Auditor (s): Natasha Whyte	Date: July 30, 2021
Audit of : Maintaining the Frequently Asked Questions Database	Audit Criteria: Maintaining the FAQ Database SOP.5	
<p>Statement of Nonconformity:</p> <p>The audit of Maintaining the FAQ Database revealed that Income Tax was the selected topic for questions to be reviewed in the database for the period April 2021 - June 2021. However the topic was not emailed to the Quality Assurance Support Officer. This was contrary to Maintaining the FAQ Database SOP No.5 which states that; Quality Assurance Manager emails the topics extracted from the FAQ Database for review and /or Gazette to the Quality Assurance Support Officer for action.</p>		
Responsible Party: Taieice Smith		
Auditor Signature:	Signature:	



NONCONFORMITY REPORT		
Incident Identification Number: 000000.00033		
Non-Conformity Report #: 2	Auditor (s): Natasha Whyte	Date: July 30, 2021
Audit of : Maintaining the Frequently Asked Questions Database	Audit Criteria: Maintaining the FAQ Database SOP #25	
<p>Statement of Nonconformity:</p> <p>During the audit of Maintaining the FAQ Database , it was established that monthly reports of changes to the FAQ Database were submitted via emails to the Quality Assurance Manager for review during the period April 2021- May 202. However, the monthly report for June 2021 was not submitted to the Quality Assurance Manager for review. This was contrary to Maintaining the FAQ Database SOP 25 which states that; Quality Assurance Support Officer forwards report to the Quality Assurance Manager for review.</p> <p>Responsible Party: Taieice Smith</p>		
Auditor Signature:		Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00034		
Non-Conformity Report #: 3	Auditor (s): Natasha Whyte	Date: July 30, 2021
Audit of : Maintaining the Frequently Asked Questions Database	Audit Criteria: ISO 9001:2015 clause 8.5.6	
<p>Statement of Nonconformity:</p> <p>The audit of changes to the FAQ Database for the period April 2021 - June 2021 revealed that; no document was maintained as evidence to verify that changes made to the database were checked and verified by the Quality Assurance Manager. This was contrary to ISO 9001:2015 clause 8.5.6 which states in part that the organization shall retain documented information describing the results of the review of changes, the person (s) authorizing the change and any necessary actions arising from the review.</p> <p>Responsible Party: Taieice Smith</p>		

Auditor Signature:	Signature:
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NONCONFORMITY REPORT		
Incident Identification Number: 000000.00035		
Non-Conformity Report #: 4	Auditor (s): Natasha Whyte	Date: July 30, 2021
Audit of : Maintaining the Frequently Asked Questions Database	Audit Criteria: Maintaining the FAQ Database SOP # 23	
<p>Statement of Nonconformity:</p> <p>During the review of the FAQ Database, it was established that changes for 5 of 12 questions were not in keeping with the FAQ Committee Report. This was contrary with Maintaining the FAQ Database SOP.23 which states that; Quality Assurance Support Officer adds, modifies and /or deletes questions as per Committee decisions.</p> <p>Responsible Party: Taieice Smith</p>		
Auditor Signature:		Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00036		
Non-Conformity Report #: 5	Auditor (s): Natasha Whyte	Date: July 30, 2021
Audit of : Maintaining the Frequently Asked Questions Database	Audit Criteria: ISO 9001:2015 clause 8.1 (b,1) & (e,1)	
<p>Statement of Nonconformity:</p> <p>Documentation of the criteria for the questions in the FAQ Database was not presented for examination during audit. This was contrary to ISO 9001:2015; clause 8.1 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; (b,1) establishing criteria for the processes (e, 1) determining, maintaining and retaining documented information to the extent necessary to have confidence that the processes have been carried out as planned.</p> <p>Responsible Party: Taieice Smith</p>		

Auditor Signature:	Signature:
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OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Natasha Whyte	Date: July 30, 2021
Audit of : Maintaining the Frequently Asked Questions Database	Audit Criteria: SOP # 13	
<p>Statement of Opportunity:</p> <p>There is an opportunity for improvement of the monthly report titled "Questions Reviewed by FAQ Committee" to include the signatures of the committee members to show acknowledgement and agreement with the information documented.</p> <p>Responsible Party: Taieice Smith</p>		
Auditor Signature:	Signature:	

## CONFORMITY REPORTS – PROCESSING E-SERVICES REGISTRATION ONLINE

Audit of: Processing e-Services Registration Online	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 clause 7.5.3.2	Auditees: Yulanda Henry
<p>Audit Evidence:</p> <p>The Call log is maintained electronically and stored in a Customer Care Centre (CCC) in a Shared folder on the network, accessible only to Customer Care Centre Agents and ICT staff. The Call log for 3 CCC Agents were checked against a report generated from the Avaya telephone system. for periods in May, June &amp; July 2021. It was verified that all calls that came through the system were captured. The report showed the duration of the call, time call came in and whether it was answered or not, it also showed the CCC Agent who took the call Officers</p>			
<p>Evaluation:</p> <p>During the audit of the E-Service Registration Online, the Share Folder on the Network was viewed and the Call log for three Customer Care Agents were checked against an Avaya report for periods in May, June and July 2021. it was established that the process was in conformity with ISO 9001-2015 7.5.3.2 which states 'For the control of documented information, the organization shall address the following</p>			

activities (a) distribution, access, retrieval and use; (b) storage and preservation, including preservation of legibility; (c) control of changes; (d) retention and disposition.

Effectiveness:

## CONFORMITY REPORTS – PROCESSING E-SERVICES REGISTRATION ONLINE

Audit of: Processing e-Services Registration Online	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 clause 7.5.3.2	Auditees: Yulanda Henry
<p>Audit Evidence:</p> <p>The list of Registered Applicants for 2021/2022 was received, and a sample of 10 taxpayers listed as applying for E-Service was verified on RAIS to checked to see if the application form and supporting documents were retained. No application form is stored on RAIS, however the taxpayer would visit <a href="http://www.jamaicatax.gov.jm">www.jamaicatax.gov.jm</a> and create an account with a username and password to register for E-Service, when the taxpayer creates an account he/she has to upload supporting documents for verification process. The following taxpayer were verified as having uploaded supporting in the form of a national identification card such as drivers license, passport or voters id: (1) Sydenham Mini Mart; Drivers Licensee; (2) Jodiane Streete, - National Voters ID (3) Garfield Wint - Drivers License;(4) Lennon Searchwell- Drivers License; (5) Christian Sale - Drivers License; (6) Yollande Street</p>			
<p>Evaluation:</p> <p>During the audit of the E-Service Registration Online a sample of 10 taxpayers were selected and posted on RAIS , All ten were verified to have supporting documents affixed and had completed the registration form in RAIS. It was established that the process was in conformity with ISO 9001-2015 7.5.3.2 which states 'For the control of documented information, the organization shall address the following activities (a) distribution, access, retrieval and use; (b) storage and preservation, including preservation of legibility; (d) retention and disposition.</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – PROCESSING E-SERVICES REGISTRATION ONLINE

Audit of: Processing e-Services Registration Online	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 clause 7.2 a,b	Auditees: Yulanda Henry
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Audit Evidence:
The TRN of 5 taxpayers listed on the Registered Applicants for E-service for the month of April 2021 were posted to RAIS and it was ascertained that on RAIS showed evidence of who created the case, who reviewed it and who approved it. The following taxpayers were reviewed (1) Garfield Wint (2) Jennifer Hutchinson (3) John Jackson - (3) Gillian Giwa; Sue Ann Brown - (4) Jillian Lewis; (5) Jason Williams
Evaluation:
During the audit of the E-Service Registration Online the TRN of five Taxpayers were posted to RAIS and evidence for checks was verified for the period April 2021. it was established that the process was in conformity with ISO 9001-2015 7.2 a,b which states ' the organization shall determine the necessary competence of persons doing work under its control that affects the performance and effectiveness of the quality management systems
Effectiveness:

### CONFORMITY REPORTS – PROCESSING E-SERVICES REGISTRATION ONLINE

Audit of: Processing e-Services Registration Online	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 clause 7.5	Auditees: Yulanda Henry
Audit Evidence:			
The list of Registered Applicants Report is maintained on the Share Folder on the Network, a copy of the report was downloaded for financial year 2021/2022			
Evaluation:			
During the audit it was established that the process was in conformity with ISO 9001-2015 7.5 Documented Information ; which states 'The organization's quality management system shall include (b) documented information determined by the organization as being necessary for the effectiveness of the quality management system\.			
Effectiveness:			

### CONFORMITY REPORTS – PROCESSING E-SERVICES REGISTRATION ONLINE

Audit of: Processing e-Services	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 clause	Auditees: Yulanda Henry
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Registration Online	7.4
<p>Audit Evidence:</p> <p>The list of approved applicant was retrieved from the Share Folder for 2021/2022, Five taxpayer TRN from the listing was posted to RAIS and it showed Taxpayer name, TRN, Approval letter , the taxpayers verified were John Jackson, Yollande Street, Paul Dixon, Christian Sales and Jennifer Hutchinson</p>	
<p>Evaluation:</p> <p>During the audit of the E-Service Application Online, it was established that the process was in conformity with ISO 9001-2015 7.4 Requirements for products and services; which states 'Communication with customers shall include providing information relating to goods and services.</p>	
<p>Effectiveness:</p>	

## CONFORMITY REPORTS – PROCESSING E-SERVICES REGISTRATION ONLINE

Audit of: Processing e-Services Registration Online	Auditor: Carol Gray	Audit Criteria: SOP #28	Auditees: Yulanda Henry
<p>Audit Evidence:</p> <p>The list of applicant was retrieved from the Share Folder for 2021/2022, Five taxpayer TRN from the listing was posted to RAIS, however no evidence was seen on RAIS to indicate that a rejection letter was sent to taxpayer. the audit however received evidence of system generated mails sent to taxpayers whose eservices application were rejected. The Units SOP stated that a system generated email would be sent to rejected taxpayers. Five selected were (1) Tawah Catering Services - (2) Next Incorporated (3) Arjun McPherson (4) Evan Andre Powell and a copy of the email sent out was provided by the ICT Unit</p>			
<p>Evaluation:</p> <p>During the audit of the E-Services Application Online, the audit received evidence that system generated rejected email was sent to taxpayers whose eservice application was rejected. This is in conformity with SOP section 28 which states in part that 'Customer will receive an approval or rejection email notification generated by RAIS</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – PROCESSING E-SERVICES REGISTRATION ONLINE

Audit of: Processing e-Services Registration Online	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 clause 8.1	Auditees: Yulanda Henry
<p>Audit Evidence:</p> <p>Four E-Customer Service Agents names were selected from the May Pen Staff listing and posted to E-service transactions in RAIS, all 4 were verified as having active logins for the review period. The officers tested were (1) Yulanda Henry - Manager; Claudia Facey; Tanneka Newell and Cliff White</p>			
<p>Evaluation:</p> <p>During the of the E-Service Application Online audit it was established that the process was In Conformity with ISO 9001-2015 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 by (c) determine the resources needed to achieve conformity to the products and service requirements .</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – PROCESSING E-SERVICES REGISTRATION ONLINE

Audit of: Processing e-Services Registration Online	Auditor: Carol Gray	Audit Criteria: ISO 9001:2015 clause 7.1.3 (b)	Auditees: Yulanda Henry
<p>Audit Evidence:</p> <p>The Assistant General Manager reported that the system seldom breaks down but the process is to contact E-Gov who manages the system. Evidence of e-mail correspondence sent to E-Gov from the CCC AGM was presented and verified to show that the Unit did make all attempts to get the system up and running. Follow Up mails were seen sent by the AGM when the problem was not speedily rectified</p>			
<p>Evaluation:</p> <p>During the audit of the E-Services Registration Online , emails were produced which showed the Manager had reported to the relevant stakeholder incidents when the Avaya System went down . It was established that the process was In Conformity with ISO 9001-2015 7.1.3 which dealt with Resources- Infrastructure and stated, 'The organization shall determine, provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services .</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: ISO 9001-2015 7.5.1 (b)	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>SMVTO receives applications from the May Pen Tax Office via the Registry, vets applications against advice received, log them in the titles log book and placed in a cabinet. The title log book was examined on July 12, 2021, for the period April to June 2021 and titles received were seen logged in the book with the signature of the officer who logged them. Title applications were logged according to date received and type of title applied for.</p>			
<p>Evaluation:</p> <p>During the audit for the Printing of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that a SMVTO signed for and log applications received from the Tax Office for printing, this conforms to ISO 9001:2015 7.5.1 b, which states that The organization's quality management system shall include: b) documented information determined by the organization as being necessary for the effectiveness of the quality management system</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 8.5.1 c	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>During an interview with SMVTO on July 12, 2021 it was established that the MVTO vets applications received for printing. Based on an examination carried out on July 13, 2021 on 2 advice and MV01 application forms, checks marks were evident which shows that they were vetted. A sample of 5 applications were examined; *Howard Johnson *Paul Miller *Nicole Gordon *Damian Marriott *Colin McKenzie</p>			
<p>Evaluation:</p> <p>During the audit for the Printing of Motor Vehicle Certificate of Title for the period April to June 2021, it was established that a sample of 5 applications received for</p>			



printing had check marks to confirm they were vetted, this conforms to ISO 9001:2015 8.5.1 c , which states that the organization shall implement production and service provision under controlled conditions. Controlled conditions shall include, as applicable: (c) the implementation of monitoring and measurement activities at appropriate stages to verify that criteria for control of processes or outputs, and acceptance criteria for products and services, have been met "

Effectiveness:

## CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: ISO 9001-2015 7.5.1 (b)	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>During an interview with the Manager, Audit was told that the Manager, NMVR has responsibility to dispatch blank titles for printing to MVTPO or the function is delegated to a SMVTO if the Manager is unavailable. Examination carried out on the titles stock book on July 13, 2021 for the period April to June 2021 revealed that each time blank titles are dispatched for printing the title dispatch book is updated. The Manager/SMVTO and printing officers signatures were evident for the period examined. The book has column headings which shows; date titles dispatched, dispatcher, title series, title control number, receiving officer, date received and signatures.</p>			
<p>Evaluation:</p> <p>During the audit for the Printing of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that the Manager is responsible for issuing blank titles to MVTPO for printing, this conforms to ISO 9001:2015 7.5.1 b, which states that The organization's quality management system shall include: b) documented information determined by the organization as being necessary for the effectiveness of the quality management system "</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 7.2 a,b	Auditees: Keresha King Williams
<p>Audit Evidence:</p>			

During an interview conducted with Manager, NMVR on July 12, 2021, it was stated that the Unit has 2 Motor Vehicle Title Production Officers who are solely responsible for printing titles and they are the only ones who has access to printing room during printing. Whilst on location during printing, only printing officers were seen in the printing room.

Evaluation:

During the audit for the Printing of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that a MVTPPO has sole responsibility for the printing of titles, this conforms to ISO 9001:2015 7.2 a,b, The organization shall: a) determine the necessary competence of person(s) doing work under its control that affects the performance and effectiveness of the quality management system; b) ensure that these persons are competent on the basis of appropriate education, training, or experience"

Effectiveness:

## CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 7.5.3.2 a	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>Examination of the Chubb on July 13, 2021 located in the Manager's office where printed titles are kept revealed that titles are secured during and after workig hours. The Chubb is accessed through the use of a key and combination</p>			
<p>Evaluation:</p> <p>During the audit for the Printing of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that printed titles are safeguarded in a Chubb accessible through the use of a key and combination, this conforms to ISO 9001:2015 7.5.3.2 a, which states that for the control of documented information, the organization shall address the following, activities, as applicable: 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: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 7.5.3.2 a	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>During an interview conducted with the Manager, NMVR on July 13, 2021, it was revealed that the officers who has access to printed titles are the Manager and 2 SMVTO. Titles are kept in a Chubb and is accessible by using a key and combination</p>			
<p>Evaluation:</p> <p>During the audit for the Printing of Motor Vehicle Certificate of Titles for the period April To June 2021, it was established that printed titles are safeguarded in a Chubb and is accessible only to Senior Officers through the use of a key and combination, this conforms to ISO 9001:2015 7.5.3.2 a, which states that for the control of documented information, the organization shall address the following, activities, as applicable: 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: Necoya Thomas	Audit Criteria: ISO 9001-2015 7.5.1 (b)	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>Examination of the Title Dispatch Book was done on and on printed advice on July 13, 2021, showed that the Manager, NMVR checks and signs all printed titles that are being prepared for dispatched for the period April to June 2021</p>			
<p>Evaluation:</p> <p>During the audit for the Printing of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that the Manager is responsible for issuing blank titles to MVTPO for printing, this conforms to ISO 9001:2015 7.5.1 b, which states that The organization's quality management system shall include: b) documented information determined by the organization as being necessary for the effectiveness of the quality management system "</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 7.5.3.2 a	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>Interview with Manager, NMVR conducted on July 12, 2013 revealed that MVTPO has their own unique log-in for both the computer and the printing machine</p>			
<p>Evaluation:</p> <p>During the audit for the Printing of Motor Vehicle Certificate of Titles for the period April o June 2021, it was established that printed titles are safeguarded, this conforms to ISO 9001:2015 7.5.3.2 a, which states that for the control of documented information, the organization shall address the following, activities, as applicable: 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: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 7.2 a,b	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>During interview with Manager held on July 12, 2021, it was stated that staff were formerly trained to use RAiS and continue to receive on the job or formal training as the need arise based on the type of changes made to the software</p>			
<p>Evaluation:</p> <p>During the audit for the Printing of Motor Vehicle Certificate of Title for the period April to June 2021, it was established officers receive RAiS training as the need rise, this conforms to ISO 9001:2015 7.2 a,b, The organization shall: a) determine the necessary competence of person(s) doing work under its control that affects the performance and effectiveness of the quality management system; b) ensure that these persons are competent on the basis of appropriate education, training, or experience; "</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 7.5.3.2 a	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>During an interview with the Manager, NMVR, held on July 13, 2021, it was stated that a Title Listing Report and an Advice is prepared and dispatched with titles to the respective Tax Office. Examination previously carried out at the May Pen Tax Office showed that a Title Listing Report is sent with each batch of titles</p>			
<p>Evaluation:</p> <p>During the audit for the Printing of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that printed titles are dispatched with the relevant documentation, this conforms to ISO 9001:2015 7.5.3.2 a, which states that for the control of documented information, the organization shall address the following, activities, as applicable: 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: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 7.5.3.2. a	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>During an interview with the Manager, NMVR held on July 12, 2021, it was stated that the Title Dispatch Book is kept in the Printing Room and is accessible to MVTPO, Manager and Supervisors. It is written up for printed titles that are being prepared for dispatch</p>			
<p>Evaluation:</p> <p>During the audit for the Printing of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that the title dispatch book is kept in a safe location and is accessible to senior officers, this conforms to ISO 9001:2015 7.5.3.2 a, which states that for the control of documented information, the organization shall address the following, activities, as applicable: 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: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 7.5.3.2 d	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>During an interview held with the Manager, NMVR, on July 12, 2021, it was disclosed that the Manager is responsible for vetting and dispatching printed titles or the function is delegated to a Supervisor. During an interview with the Manager, Audit was told that the Manager, NMVR has responsibility to dispatch blank titles for printing to MVTPO or the function is delegated to a SMVTO if the Manager is unavailable. Examination carried out on the titles dispatch book on July 13, 2021 for the period April to June 2021 revealed that each time printed titles are being prepared for dispatch the physical titles are logged in the titles dispatch book by the printing officer and is then checked off by the Manager, who then signs and date the titles dispatch book. The book has column headings which shows; date titles dispatched, title series, title control number and the dispatcher's signature.</p>			
<p>Evaluation:</p> <p>During the audit for the Printing of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that adequate controls are in place for the dispatching of printed titles, this conforms to ISO 9001:2015 7.5.3.2 d, which states that for the control of documented information, the organization shall address the following, activities, as applicable: a) distribution, access, retrieval and use d) retention and disposition"</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 7.5.3.2 a,d	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>During an interview with the Manager, NMVR held on July 12, 2021, it was revealed that duplicated or misaligned titles are taken from batch, listed and placed in a cabinet for approved shredding at a later date. An examination was carried out of the cabinet and the titles were seen listed and stored in a small box</p>			
<p>Evaluation:</p> <p>During the audit for the Printing of Motor Vehicle Certificate of Titles for the period</p>			

April to June 2021, it was established that duplicated or misaligned titles are taken from batch, listed and placed in a cabinet for approved shredding at a later date, this conforms to ISO 9001:2015 7.5.3.2 a, d, which states that for the control of documented information, the organization shall address the following, activities, as applicable: a) distribution, access, retrieval and use d) retention and disposition"

Effectiveness:

## CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 7.5.3.2 d	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>One of 4 Chubbs located in the Manager's office was examined on July 13, 2021 and printed titles were seen placed inside, audit was told that a combination and key is used to open Chubb and is accessible to the Manager and 2 supervisors</p>			
<p>Evaluation:</p> <p>During the audit for the Printing of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that titles are safeguarded in a Chubb accessible by a key and combination before being dispatched, this conforms to ISO 9001:2015 7.5.3.2 d, which states that for the control of documented information, the organization shall address the following, activities, as applicable: a) distribution, access, retrieval and use d) retention and disposition"</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 7.5.3.2 d	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>During an interview with the Manager, NMVR held on July 12, 2021, Audit was told that only the Manager and 2 SMVTO has access to printed titles</p>			
<p>Evaluation:</p> <p>During the audit for the Printing of Motor Vehicle Certificate of Titles for the period</p>			

April to June 2021, it was established that adequate controls are in place for printed titles prior to them being dispatched, this conforms to ISO 9001:2015 7.5.3.2 d, which states that for the control of documented information, the organization shall address the following, activities, as applicable: a) distribution, access, retrieval and use d) retention and disposition"

Effectiveness:

## CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 7.5.3.2 d	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>Examination of the Title Dispatch Book was carried out on July 13, 2021 and it showed that the Manager/Supervisor checks and signs all printed titles that are being prepared for dispatched for the period April to June 2021</p>			
<p>Evaluation:</p> <p>During the audit for the Printing of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that adequate controls are in place for printed titles being prepared for dispatch, this conforms to ISO 9001:2015 7.5.3.2 d, which states that for the control of documented information, the organization shall address the following, activities, as applicable: a) distribution, access, retrieval and use d) retention and disposition"</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 7.5.3.2 a,d	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>Interview with Manager, NMVR was held on July 12, 2021, and it was revealed that MVTPO has their own unique log-in for the computer and the printing machine</p>			
<p>Evaluation:</p> <p>During the audit for the Printing of Motor Vehicle Certificate of Titles for the period</p>			



April to June 2021, it was established that adequate controls are in place for the printing of titles, this conforms to ISO 9001:2015 7.5.3.2 a, d, which states that for the control of documented information, the organization shall address the following, activities, as applicable: a) distribution, access, retrieval and use d) retention and disposition"

Effectiveness:

## CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 7.2 a,b	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>During an interview with the Manager, NMVR that was held on July 12, 2021, Audit was told that staff were officially trained to use RAiS, however, on the job training is used to train them in using the other softwares.</p>			
<p>Evaluation:</p> <p>During the audit for the Printing of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that both MVTPO were adequately trained to use the printing machine, this conforms to ISO 9001:2015 7.2 a, b, The organization shall: a) determine the necessary competence of person(s) doing work under its control that affects the performance and effectiveness of the quality management system; b) ensure that these persons are competent on the basis of appropriate education, training, or experience"</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – PRODUCTION OF MOTOR VEHICLE TITLES

Audit of: Production of motor vehicle titles	Auditor: Necoya Thomas	Audit Criteria: ISO 9001:2015 clause 7.5.3.2 d	Auditees: Keresha King Williams
<p>Audit Evidence:</p> <p>During an interview with the Manager, NMVR on July 12, 2021, audit was told that the Manager has responsibility to contact the Registry when titles are ready for dispatch. The Title Dispatch Book was examined on July 13, 2021 and was examined for the period April to June 2021 and signatures were seen as evidence that the</p>			

Registry picks up bag containing titles
<p>Evaluation:</p> <p>During the audit for the Printing of Motor Vehicle Certificate of Titles for the period April to June 2021, it was established that adequate controls are in place for contacting the Registry when titles are ready for dispatching, this conforms to ISO 9001:2015 7.5.3.2 d, which states that for the control of documented information, the organization shall address the following, activities, as applicable: a) distribution, access, retrieval and use d) retention and disposition"</p>
Effectiveness:

### CONFORMITY REPORTS – REFUNDS PROCESSING

Audit of: Refunds Processing	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 clause 7.5.1 (d)	Auditees: Lisa Meikle Robinson
<p>Audit Evidence:</p> <p>It was ascertained from the Audit Manager that she maintains a monthly inventory (excel spreadsheet) for cases assigned to each auditor. From this inventory for the period April to June 2021; a sample of nine (9) cases were selected and checked on RAiS, for assignment of cases during the period April to June 2021; which showed that they were assigned by the Audit Manager.</p>			
<p>Evaluation:</p> <p>During the audit of the Refund Processing Online process, it was ascertained that from the sample of nine (9) cases selected for assignment on RAiS during the period April to June 2021, all complied with section 3 of the Refund Processing Online Standard Operating Procedures which states that the audit manager receives and assigns the refund case, web request or letter to the Tax Auditor. This evidence also comply with ISO 9001:2015 section 7.5.1 d which states 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.</p>			
Effectiveness:			

### CONFORMITY REPORTS – REFUNDS PROCESSING

Audit of: Refunds Processing	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 clause 8.5.2	Auditees: Lisa Meikle Robinson
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**Audit Evidence:**

It was ascertained from the Audit Manager that after the refund has been processed a Refund Advice or Notice of Assessment (for adjusted returns) is automatically generated. The Audit Manager maintained a monthly closed case report. For the audit period April to June 2021 sample of nine (9) closed cases were selected for RAIS verification of generated and printed Refund Advice or Notice of Assessment; all of which had the refund advice generated and printed.

**Evaluation:**

During the audit of the Refund Processing Online process, it was ascertained that from the sample of nine (9) closed refund cases selected for verification of generated Refund Advice or Notice of Assessment on RAIS; all cases had a Refund Advice generated. This evidence complies with the ISO 8.5.2 which states that 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 – REFUNDS PROCESSING

Audit of: Refunds Processing	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 clause 8.1 (d)	Auditees: Lisa Meikle Robinson
<b>Audit Evidence:</b>			
It was ascertained from the Audit Manager that this process cannot be completed by one person, as it takes two (2) persons: (one (1) to certify and one(1) to "approve"); and has to be two (2) separate individuals. Additionally, the system has access limitations for each person involved. From the monthly closed cases reports for the period April to June 2021 a total of nine (9) closed cases were selected and checked in RAIS, for the names of certifier and approver, all of which had the name of the audit manager/delegate as the approver and a refund staff as the certifier.			
<b>Evaluation:</b>			
During the audit of the Refund Processing Online process, it was ascertained from RAIS checks for the nine (9) closed refund cases revealed, that a tax auditor "certify" and a Audit Manager "verify/approve". This evidence complies with ISO 9001:2015 section 8.1 d which states that the organization shall plan, implement and control the process needed to meet the requirements for the provision of products and services, and to implement actions determined in Clause 6 by implementing control of the processes in accordance with the criteria.			
<b>Effectiveness:</b>			

## CONFORMITY REPORTS – REFUNDS PROCESSING

Audit of: Refunds Processing	Auditor: Deandra Harvey Leachman	Audit Criteria: ISO 9001:2015 clause 7.1.3 (b)	Auditees: Lisa Meikle Robinson
<p><b>Audit Evidence:</b></p> <p>The Audit Manager stated each tax auditor recently received laptop computers. It was observed that tax auditors in attendance were using laptops.</p>			
<p><b>Evaluation:</b></p> <p>During the audit of the Refund Processing Online process, it was observed that tax auditors in attendance were using laptops. This evidence conforms with 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 equipment, including hardware and software.</p>			
<p><b>Effectiveness:</b></p>			

## NONCONFORMITY REPORT

Incident Identification Number: 000000.00037		
Non-Conformity Report #: 1	Auditor (s): Deandra Harvey Leachman	Date: July 30, 2021
Audit of : Refunds Processing	Audit Criteria: ISO 9001:2015 clause 8.1 (e) 2	
<p><b>Statement of Nonconformity:</b></p> <p>During the audit of the Refund Processing Online process, it was ascertained that credit return for Income Tax refunds, which is the main document used in the refund process was not listed as an INPUT on the process flow or stated in Refund Processing Online SOP. This evidence does not conform with ISO 9001:2015 section 8.1(e) 2 which states that the organization shall plan, implement and control the process needed to meet the requirements for the provision of products and services, and to implement actions determined in Clause 6 by determining, maintaining and retaining documented information to the extent necessary: to demonstrate the conformity of products and services to their requirements.</p>		
Responsible Party: Denise Brooks Allen		
Auditor Signature:		Signature:

NONCONFORMITY REPORT		
Incident Identification Number: 000000.00038		
Non-Conformity Report #: 2	Auditor (s): Deandra Harvey Leachman	Date: July 30, 2021
Audit of : Refunds Processing	Audit Criteria: ISO 9001:2015 clause 8.1 (e) 2	
<p>Statement of Nonconformity:</p> <p>During the audit of the Refund Processing Online process, it was ascertained that the Refund Processing Online SOP does not state that the supporting documents uploaded, are to be verified in processing Income Tax refunds. Additionally, the SOP outlines the processing of GCT refunds only. This evidence does not comply with ISO 9001:2015 section 8.1.(e).2 which states that the organization shall plan, implement and control the process needed to meet the requirements for the provision of products and services, and to implement actions determined in Clause 6 by determining, maintaining and retaining documented information to the extent necessary: to demonstrate the conformity of products and services to their requirements.</p> <p>Responsible Party: Denise Brooks Allen</p>		
Auditor Signature:		Signature:

OPPORTUNITY REPORT		
Incident Identification Number: 000000.00001		
Opportunity Report #: 1	Auditor (s): Deandra Harvey Leachman	Date: July 30, 2021
Audit of : Refunds Processing	Audit Criteria: N/A	
<p>Statement of Opportunity:</p> <p>During the examination of the Refund Processing Online Process, it was established that there is an opportunity for improvement in the SOP by including the refund payment process after it leaves Audit to Refund for processing of the funds; as the process flow has an output to be "refund via cheque or electronic transfer" which is not covered in the SOP.</p> <p>Responsible Party: Denise Brooks Allen</p>		
Auditor Signature:		Signature:

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

Audit of: Filing and Processing of Returns (online and inline)	Auditor: Recardo Rowe	Audit Criteria: ISO 9001-2015 clause 7.5.3.2	Auditees: Kayon Kirby
<p>Audit Evidence:</p> <p>A sample of 8 taxpayers who filed returns online was reviewed for Conveyance Partners Ja Ltd., Dillen Construction Ltd., Annakay Jene Willis, Shamar Alex Richards, Battery Shop Ltd., Gravel Hill All Age School, Lynval Fitzgerald Sawyers, Joshua Coliver Wilks and it was seen where the record was in RAiS.</p>			
<p>Evaluation:</p> <p>During the audit of the Filing Return On-line process it was established that records of returns filed on-line for the following Taxpayers Conveyance Partners Ja Ltd., Dillen Construction Ltd., Annakay Jene Willis, Shamar Alex Richards, Battery Shop Ltd., Gravel Hill All Age School, Lynval Fitzgerald Sawyers, Joshua Coliver Wilks were maintained on the taxpayers account in RAiS for the period May 2021. This was conformance with ISO 9001:2015 clause 7.5.3.2 which states " 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"</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: Recardo Rowe	Audit Criteria: ISO 9001-2015 clause 7.5.3.2	Auditees: Kayon Kirby
<p>Audit Evidence:</p> <p>A list of suspended accounts (Queue 192) for the period May 2021 was provided by the Manager Taxpayer Accounts and Returns Processing and a sample of 8 taxpayers Conveyance Partners Ja Ltd., Dillen Construction Ltd., Annakay Jene Willis, Shamar Alex Richards, Battery Shop Ltd., Gravel Hill All Age School, Lynval Fitzgerald Sawyers, Joshua Coliver Wilks were verified that suspended accounts</p>			

were assigned and corrected and updated in Taxpayers account in RAiS.

Evaluation:

During the audit of the Filing Return On-line process it was established that records of returns filed on-line for the following Taxpayers Conveyance Partners Ja Ltd., Dillen Construction Ltd., Annakay Jene Willis, Shamar Alex Richards, Battery Shop Ltd., Gravel Hill All Age School, Lynval Fitzgerald Sawyers, Joshua Coliver Wilks showed where suspended accounts were corrected and updated in RAiS for the period reviewed May 2021. This was in conformance with ISO 9001:2015 clause 7.5.3.2 which states "For the control of documented information, the organization shall address the following activities, as applicable: a) distribution, access, retrieval and use; b) storage and preservation, including preservation of legibility"

Effectiveness:

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

Audit of: Filing and Processing of Returns (online and inline)	Auditor: Recardo Rowe	Audit Criteria: ISO 9001-2015 clause 8.5.2	Auditees: Kayon Kirby
Audit Evidence:			
Confirmation details for the period May 2021 (On-time Processed and Late-Processed) were viewed on RAiS for the following Taxpayers Accounts Conveyance Partners Ja Ltd., Dillen Construction Ltd., Annakay Jene Willis, Shamar Alex Richards, Battery Shop Ltd., Gravel Hill All Age School, Lynval Fitzgerald Sawyers, Joshua Coliver Wilks and confirmation details were seen for all.			
Evaluation:			
During the audit of the Filing Return On-line process it was established that confirmation details for the following Taxpayers Accounts Conveyance Partners Ja Ltd., Dillen Construction Ltd., Annakay Jene Willis, Shamar Alex Richards, Battery Shop Ltd., Gravel Hill All Age School, Lynval Fitzgerald Sawyers, Joshua Coliver Wilks were verified on RAiS for the period May 2021. This was conformance with 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."			
Effectiveness:			

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

Audit of: Filing and Processing of Returns (online and inline)	Auditor: Recardo Rowe	Audit Criteria: ISO 9001-2015 clause 8.5.1	Auditees: Kayon Kirby
<p>Audit Evidence:</p> <p>Accounts for the following Taxpayers Conveyance Partners Ja Ltd., Dillen Construction Ltd., Annakay Jenee Willis, Shamar Alex Richards, Battery Shop Ltd., Gravel Hill All Age School, Lynval Fitzgerald Sawyers, Joshua Coliver Wilk were checked on RAiS and all reflected "No Open Work Items" under the work items tab.</p>			
<p>Evaluation:</p> <p>During the audit of the Filing Return On-line process it was established that checks on RAiS showed returns errors were corrected by TAO and no open work items existed for following Taxpayers Conveyance Partners Ja Ltd., Dillen Construction Ltd., Annakay Jenee Willis, Shamar Alex Richards, Battery Shop Ltd., Gravel Hill All Age School, Lynval Fitzgerald Sawyers, Joshua Coliver Wilks .This was in conformance with ISO 9001:2015 clause 8.5.1 which states "The organization shall implement production and service provision under controlled conditions. Controlled conditions shall include, as applicable: a) the availability of documented information that defines: 1) the characteristics of the products to be produced, the services to be provided, or the activities to be performed; 2) the results to be achieved; b) the availability and use of suitable monitoring and measuring resources; 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; d) the use of suitable infrastructure and environment for the operation of processes; e) the appointment of competent persons, including any required qualification; f) the validation, and periodic revalidation, of the ability to achieve planned results of the processes for production and service provision, where the resulting output cannot be verified by subsequent monitoring or measurement; g) the implementation of actions to prevent human error;"</p>			
<p>Effectiveness:</p>			

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

Audit of: Filing and	Auditor: Recardo	Audit Criteria: ISO	Auditees: Kayon
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Processing of Returns (online and inline)	Rowe	9001-2015 clause 7.1.3 b & d	Kirby
<p>Audit Evidence:</p> <p>Interviews carried out with staff on July 9, 2021 confirmed that staff were provided with computers and logins to carryout their functions. This was physically verified.</p>			
<p>Evaluation:</p> <p>During the audit of the Filing Return On-line process it was established that staff were provided with computers and RAiS access logins to carry out their functions. This was in conformance with ISO 9001:2015 clause 7.1.3 b &amp; d 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. NOTE Infrastructure can include: b) equipment, including hardware and software; d) information and communication technology</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: Recardo Rowe	Audit Criteria: ISO 9001-2015 clause 7.5.3.1 a & b	Auditees: Kayon Kirby
<p>Audit Evidence:</p> <p>The files for five ( 5) taxpayers for the period April - May 2021 were requested and copies of returns were seen on file for the following taxpayers Juanita Adassa Boothe; Lynval Fitzgerald Sawyers; Mike's Electronics &amp; Cable Network Ltd.; Norma Patricia Hogarth; Joshua Coliver Wilks</p>			
<p>Evaluation:</p> <p>During the Audit of theFiling Return In-line process it was established that returns for the following taxpayers Juanita Adassa Boothe; Lynval Fitzgerald Sawyers; Mike's Electronics &amp; Cable Network Ltd.; Norma Patricia Hogarth; Joshua Coliver Wilks were seen on the taxpayers files. This was in conformance 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; b) it is adequately protected (e.g. from loss of confidentiality, improper use, or loss of integrity).</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: Recardo Rowe	Audit Criteria: ISO 9001-2015 clause 7.1.5.1 a & b	Auditees: Kayon Kirby
<p>Audit Evidence:</p> <p>Batches are randomly assigned to TAO on RAiS by the Manager/Snr TAO from the queue. This was evidenced through a demonstration by the Manager for the period April 2021 - May 2021 as no works items were currently in the queue.</p>			
<p>Evaluation:</p> <p>During the Audit of the Filing Return In-line process it was established that all batches for the period April 2021 - May 2021 were assigned to TAO for review by the Manager/Snr TAO on RAiS. This process was in conformance with ISO 9001: 2015 clause 7.1.5.1 which states "The organization shall determine and provide the resources needed to ensure valid and reliable results when monitoring or measuring is used to verify the conformity of products and services to requirements. The organization shall ensure that the resources provided: a) are suitable for the specific type of monitoring and measurement activities being undertaken; b) are maintained to ensure their continuing fitness for their purpose. The organization shall retain appropriate documented information as evidence of fitness for purpose of the monitoring and measurement resources</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: Recardo Rowe	Audit Criteria: ISO 9001-2015 clause 8.5.2	Auditees: Kayon Kirby
<p>Audit Evidence:</p> <p>The files for five ( 5) taxpayers for the period April - May 2021 were requested and copies of returns were seen on file for the following taxpayers Juanita Adassa Boothe; Lynval Fitzgerald Sawyers; Mike's Electronics &amp; Cable Network Ltd.; Norma Patricia Hogarth; Joshua Coliver Wilks</p>			
<p>Evaluation:</p>			

During the Audit of the Filing Return In-line process it was established that the returns filed for the following taxpayers Juanita Adassa Boothe; Lynval Fitzgerald Sawyers; Mike's Electronics & Cable Network Ltd.; Norma Patricia Hogarth; Joshua Coliver Wilks were traced to Taxpayers file and retrieved for viewing. This was in conformance with 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.

Effectiveness:

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

Audit of: Filing and Processing of Returns (online and inline)	Auditor: Recardo Rowe	Audit Criteria: ISO 9001-2015 8.5.1	Auditees: Kayon Kirby
<p>Audit Evidence:</p> <p>Batch throughput report for the period May to June 2021 was provided which showed Quality Review Officer's review/validation of the returns for the period in addition to QRO's signature in a log book kept in the Unit to show record of the return coming in the unit and being processed.</p>			
<p>Evaluation:</p> <p>During the Audit of the Filing Return In-line process it was established that that the QRO reviewed/validated returns for accuracy and completeness for the period May to June 2021. This was in conformance with ISO 9001: 2015 8.5.1 which states "The organization shall implement production and service provision under controlled conditions. Controlled conditions shall include, as applicable: b) the availability and use of suitable monitoring and measuring resources; c) the implementation of monitoring and measurement activities at appropriate stages to verify that criteria for control of processes or outputs, and acceptance criteria for products and services, have been met;</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – FILING AND PROCESSING OF RETURNS

(ONLINE AND INLINE)

Audit of: Filing and Processing of Returns (online and inline)	Auditor: Recardo Rowe	Audit Criteria: ISO 9001-2015 clause 7.1.3. b & d	Auditees: Kayon Kirby
Audit Evidence:  Work/tasks are carried out on RAiS and all officers were assigned a RAiS user login. Four (4) employees were selected and their RAiS login credential verified as follows: ooconnor ssidden tgrant1 dnelson1			
Evaluation:  During the Audit of the Filing Return In-line process it was established that user access login was provided for staff to access RAiS and carryout their functions. This was in conformance with ISO 9001: 2015 clause 7.1.3 b & d 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; d) information and communication technology."			
Effectiveness:			

CONFORMITY REPORTS – REFUND OF ONLINE PAYMENTS MADE IN ERROR

Audit of: Refund of Online Payments Made in Error	Auditor: Senatra Lewis	Audit Criteria: N/A	Auditees: Kayon Kirby
Audit Evidence:  It was seen from nine samples that the taxpayers submitted documents such as their credit card statements, payment advice, reference numbers and screen shot payments of transactions as well as a statement outlining the refund and tax type they are requesting.			
Evaluation:  During the audit of the refund online payment for the period April 2021 to June 2021, a sample of nine refund transactions examined revealed that the taxpayer submitted all the documents necessary for a online refund which conforms to the stipulated SOP #3 and ISO 7.5.1(b) which states 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 s			
Effectiveness:			

## CONFORMITY REPORTS – REFUND OF ONLINE PAYMENTS MADE IN ERROR

Audit of: Refund of Online Payments Made in Error	Auditor: Senatra Lewis	Audit Criteria: ISO 9001 - 2015 clause 4.2(b)	Auditees: Kayon Kirby
<p>Audit Evidence:</p> <p>A check of three refunds from ITA listed dated as follows (NAME Certificates Period) was carried out Locksley Robinson 17257 June 10,2021 Pamela Nesbeth 26473 April 19,2021 Mathew Garrick 17253 April 19,2021 Mark McGregor 26487 April 19,2021 Yvonne Douglas 17258 June 14.,2021 Andrice Perkins 17256 June 10,2021 Aundre R Edwards 17254 June 10,2021 Sanchia K Adamson 17259 June 14.,2021 Jermaine Fisher 17255 June 10,2021 ) the review showed that a list was prepared and sent to ITA via email and a corresponding list sent back verifying whether the persons were entitles to them. A further check on RAiS was done and the payments were verify and accepted for refund. see the 3 refunds checked below Name Certificate # Reason 1. Pamela Nesbeth 26373 M/cycle instead of m/v 2. Mark McGregor 26487 Wrong class of fee(pvt) 3. Aundre Edwards 17254 m/cycle instead of m/v</p>			
<p>Evaluation:</p> <p>During the audit of the refund of. online payments made in error , it was determined that checks were made by the officer to Island Traffic Authority (ITA) to determine whither the T/P are due a refund as the 3 refunds inspected showed that the relevant checks were carried out before a refund was made. This is in conformity to ISO 9001:2015 8.4.3 and 4.2(b) which states "the organization shall determine the requirements essential for the specific types of products and services to be designed and developed .The organization shall consider information derived from previous similar design and development activities, statutory and regulatory requirements, standard or codes of practice that the organization has committed to implement ,potential consequences of failure due to the nature of the products and services as well as the requirements shall monitor and review information about these interested parties and their relevant requirements.</p>			
<p>Effectiveness:</p>			

## CONFORMITY REPORTS – REFUND OF ONLINE PAYMENTS MADE IN ERROR

Audit of: Refund of Online Payments Made in Error	Auditor: Senatra Lewis	Audit Criteria: ISO 9001- 2015 clause 8.6 (a) & (b)	Auditees: Kayon Kirby
<p>Audit Evidence:</p>			

Three (3) taxpayers request for refund was examined at Revenue Accounts and it was seen where the Taxpayer Payer request was completed as stated .See taxpayer refund examined: Name Certificate # Bank of choice Pamela Nesbeth 26373 NCB Locksley Robinson 17257 BNS Andrika Perkins 17256 BNS Name Certificate # Bank of choice Pamela Nesbeth 26373 NCB Locksley Robinson 17257 BNS Andrika Perkins 17256 BNS

Evaluation:

The audit of the refund of transaction made in error determined that the necessary method of payment were stated in all 100% of the cases examined and this is in conformity to ISO 8.6 a &b which states that the organization shall implement planned arrangements appropriate stages, to verify that the products and services requirements have been menthe release of products and services to the customer shall not proceed until the planned arrangements have been satisfactorily completed, unless otherwise approved by the a relevant authority and as applicable by the customer. The organization shall retain documented information on the release of products and services .the documented information shall include: a) evidence of conformity with the acceptable criteria b) traceability to the persons authorizing the release.

Effectiveness:

## CONFORMITY REPORTS – REFUND OF ONLINE PAYMENTS MADE IN ERROR

Audit of: Refund of Online Payments Made in Error	Auditor: Senatra Lewis	Audit Criteria: N/A	Auditees: Kayon Kirby
<p>Audit Evidence:</p> <p>An interview was held on July 9,2021 at the May Pen Tax office with the Manager Taxpayer Accounts and Returns Processing who presented a TAJ SOP dated 18th May 2021 as the last revised and current SOP in place unsigned.Further checks revealed that the last signed SOP by the Deputy Commissioner was done on 6th May 2021 and had been reviewed.</p>			
<p>Evaluation:</p> <p>During the audit of the refund of transaction made in error it was determined that the necessary and latest documented SOP dated 6th May 2021 was in place and dated to carry out the process and this was in conformity to ISO 8.1b 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 establishing criteria for (1) the processes(2) the acceptance of products</p>			

and services.

Effectiveness:

## CONFORMITY REPORTS – REFUND OF ONLINE PAYMENTS MADE IN ERROR

Audit of: Refund of Online Payments Made in Error	Auditor: Senatra Lewis	Audit Criteria: ISO 9001:2015 clause 7.1.3 (b)	Auditees: Kayon Kirby
Audit Evidence:  The review revealed that three (3) applications were verified in RAiS to ensure that the taxpayers information were present and could be substantiated. See list below Name Certificate # Reason Pamela Nesbeth 26373 M/cycle instead of m/v Mark McGregor 26487 Wrong class of fee(pvt) Aundre Edwards 17254 m/cycle instead of m/v			
Evaluation:  During the audit of the refund of transaction made in error it was determined that the RAiS system was functional and can be used to verify the transactions of taxpayers refund, as checks revealed transaction information were verified ,this was in accordance with ISO 7.1.3 (b)which states that "the organization shall determine ,provide and maintain the infrastructure necessary for the operation of its processes and to achieve conformity of products and services.(b) equipment ,including hardware and software.			
Effectiveness:			

## NONCONFORMITY REPORT

Incident Identification Number: 000000.00039

Non-Conformity Report #: 1	Auditor (s): Recardo Rowe	Date: July 30, 2021
Audit of : Staff Awareness of the Quality Policy	Audit Criteria: ISO 9001-2015 clause 7.3. (a - d)	
Statement of Nonconformity:  During the review of the Awareness of the QP for the period July 7 - 12, 2021 it was determined that 11 out of 15 staff members interviewed were unable to state the quality policy and the implications of non conforming with the QMS. This was not conformance with ISO 9001:2015 7.3 (a, c) which states in part that the organization		

shall ensure that persons doing work under the organizations control are aware of the quality policy and their contribution to the effectiveness of the QMS.

Responsible Party: Althia Scott Jones

Auditor Signature:

Signature:

## NONCONFORMITY REPORT

Incident Identification Number: 000000.00040

Non-Conformity Report  
#: 1

Auditor (s): Recardo Rowe

Date: July 30, 2021

Audit of :  
Communication of  
Quality Policy

Audit Criteria: ISO  
9001-2015 clause 6.2.1 (f)

Statement of Nonconformity:

During the review of the Communication of the quality Policy it was observed that there was non conformance to ISO 9001:2015 clause 6.2.1 (f) as the Quality Policy was not seen displayed in the lobby, banking hall or on the notice board at the location for staff and taxpayers to see.

Responsible Party: Althia Scott Jones

Auditor Signature:

Signature: