

CSP XYZ

Appendix F Data Files Interim Review Report

The Core Team performed an interim review of the annual Appendix F data files provided by **CSP XYZ** (CSP). This interim review covered the data files provided for calendar year 20XX.

The purpose of the interim review of the data is to:

1. Identify potential issues with the data so that the CSP can determine the reason the problems occurred and re-run the files (if necessary) while the data is still relatively current; and
2. Help ensure that the Core Team (and states) have complete and properly formatted data at the beginning of the next contract compliance audit (and state tax compliance audits) so valuable time is not spent re-running the files once the audits begin. This will help the Core Team and state auditors stay within their timelines.

The Core Team is a group of representatives from full member states who are responsible for coordinating state tax compliance audits, performing contract compliance audits, and compiling feedback reports for the Governing Board. The Core Team auditors are Steve Krovitz of Minnesota, Mike Chertude of Washington, and Sandra Hoffman of Kentucky.

During our evaluation we performed the following procedures to assess whether **CSP XYZ** complied with the requirements set forth in Appendix F.

- a) Determined if any Appendix F files (Audit Transaction Data, Compensation, and Control Totals) were missing or appeared incomplete.
- b) Compared the Appendix F Audit Transaction Data to the Control Total files, evaluated the findings and determined if the CSP needed to re-run the data.
- c) Reviewed all Appendix F files provided to identify other potential data issues for the Core Team and/or state auditors, including:
 - Transaction data was not within the proper period (e.g., 2014 transactions included in 2015 files)
 - Transaction data had missing periods
 - Compensation data did not cover the entire period
 - Control total file did not cover entire period
 - Transaction data contained sales relating to other states (e.g., AR's sales included in GA's files)
 - Transaction data had missing SER filing period
 - Transaction data had missing exemption information for entity exemptions
 - Transaction data had missing Ship to Address
 - A separate mapping file was missing (if required)

Appendix F Data Issues

The following are issues we noted during the interim review. For each issue noted, the Core Team has provided its recommendation on how to address the issue, and if appropriate, a description of corrective steps the CSP has taken or indicates that they are in the process of implementing to carry out the recommendation.

Issue X:

Core Team Recommendation:

CSP Corrective Action:

The Core Team recommends that the 20XX Appendix F data should not be distributed to the Member / Associate Member States at this time based upon the issues noted above. Once a response is provided, the data will be re-examined to determine if it is ready to be provided to the States. Please provide your response within XX days.

Or

The Core Team has performed an initial review of the 20XX Appendix F data and the data is ready to be provided to the Member / Associate Member States via the ShareFile site. An email will be sent to both the CSP and the State when this occurs.

Core Team
SST Audit Committee
Month XX, 20XX