

**CSP Tax Compliance Audit
Member/Associate Member State Auditor Audit Timeline
Audit Cycle - 01/01/2014 – 12/31/2016**

PERIOD	TASK
01/16/17	Core Team will submit questionnaires to Member/Associate Member States by January 16th .
02/10/17	All questionnaires must be returned to Core Team by the end of business on February 10th .
02/15/17	The CSPs will have completed the annual delivery of the Appendix F data files via the Core Team for each volunteer Model 1 Seller they performed CSP services. This information will be distributed to the Member/Associate Member States by the Core Team once the CSP and Core Team complete the interim reviews.
03/15/17	The Core Team will have reviewed the Appendix F files and distributed them to the respective Member/Associate Member States, if not already provided. Core Team will provide the Member/Associate Member States an analysis of the mapping sample.
03/15/17 through 05/31/17	Member/Associate Member States will start their review the model 1 sellers' transactions.
05/31/17	The Core team will forward to Member/Associate Member States preliminary reports detailing work completed to date and outlining any potential audit adjustment areas that are discovered.
06/01/17 through 06/15/17	Member/Associate Member States will complete their review of the model 1 sellers' records, including the Core Team spreadsheets, and prepare reports that notify the Core Team of their findings.
06/15/17	The Member/Associate Member States' Tax Compliance Feedback Reports must be forwarded to the Core Team by the end of business on June 15th .
06/15/17 through 07/14/17	The Core Team will work with the CSPs and the states to resolve any issues that are a result of communication problems or misunderstandings. The Core Team will prepare the CSP preliminary report of the findings and forward to the respective CPS by the end of business on July 14th .
07/14/17 through 08/15/17	The CSPs will review and comment on the preliminary findings of the compliance audit. Comments will be sent to the Core Team and may be sent to the Member/Associate Member States. Final comments from the CSPs must be forwarded to the Core Team by the end of business on August 15th .
08/15/17 through 09/15/17	The Core Team and Member/Associate Member States will amend their findings, as needed. The Core Team will prepare the final contract compliance audit reports to be sent to the Executive Director.
09/15/17	The final contract compliance audit report on each CSP will be forwarded to the Executive Director by September 15th .