



## Certified Service Provider Questionnaire

### Executive Director

Contractor:

Contract Period: January 1, 2020 to December 31, 2022

Contact Name:

Contact Phone:

Questionnaire due date: February 10, 2023

*Once complete, upload this document to your Core Team folder on the SSTGB ShareFile site and send an email to the Core Team indicating the questionnaire is available.*

- 
1. [B.1] Had the Contractor notified the Executive Director after agreeing with a seller (who is not registered as a CSP-Compensated Seller) not to provide CSP services for that seller in a particular state? If not, please provide an explanation.

Yes  No  Explanation:

2. [B.5] Had Testing Central provided the Contractor with a current list of the primary and back-up state contacts for the Contractor to notify in the event of a duplicate debit or similar payment issue?

Yes  No  Explanation:

[B.5] If some states did not provide a primary and back-up state contact to Testing Central, please provide details. Explanation:

3. [D.2(2)] Had there been any occasions where you received a request from either the Contractor or a State to make a determination on whether a seller is a volunteer? If so, please provide details.

Yes  No  Explanation:



4. [D.4] Had your office received all the Contractor's annual representations for the audit period?

Yes  No  Explanation:

If so, had they included the date the Contractor had chosen to obtain from each Seller a statement of its status in each Member State and Associate Member State? If not, please provide details.

Yes  No  Explanation:

5. [D.5] Is the Office of Executive Director aware of any instances where the Contractor was withholding compensation using a compensation formula different than that contained in Contract Section D.5? If so, please provide details.

Yes  No  Explanation:

6. [D.9] Had there been any occasions in the current contract period that this Contractor notified you that it had entered into negotiations with a Volunteer/CSP-compensated seller to determine a mutually agreeable fee for processing their non-taxable transactions? If so, please explain further.

Yes  No  Explanation:

7. [D.10] Had your Office answered any requests for determination of volunteer status, per Contract Section D.10 (or /CSP-compensated seller status under Section D.2.(b)(5)), to either the Contractor or a State during the audit period? If so, please provide details.

Yes  No  Explanation:

8. [D.12] Had the Governing Board offered any alternative compensation formulas [other than the formula outline in Contract Sections D.5(a) through D.5(h) for 2020 or Sections D.5.(a) through (c) for 2021 and 2022] to this Contractor? If so, please give details of the alternative formula, and if they accepted the alternative formula give details of how the Contractor was to transition into the new formula.



Yes  No  Alternative formula details:

9. [D.12] Did this Contractor submit any of their “Compensation Calculation Reports” past the due date outlined in Contract Section D.12 for 2020 (Section D.10 for 2021 and 2022)? If so, please provide a listing of reports submitted late.

Yes  No  Late reports:

10. [D.12] Had you received feedback from any Member State or Associate Member State indicating that the “Compensation Calculation Reports” did not meet their needs? If so, please provide details.

Yes  No  Details:

11. [E.2] Had this Contractor notified you that a seller had failed to remit to the Contractor all or part of the Seller Taxes prior to the due date of the remittance?

Yes  No

If so, was the notification made within 10 days of the due date?

Yes  No

12. [E.2] Had this Contractor notified you that they discontinued providing services to any Seller due to the Seller’s failure to remedy delinquencies with a Member State or Associate Member State? If so, please provide the following information: Seller’s name, Seller’s SST registration identification number, last return to be filed, and date the Contractor made notification.

Yes  No  Seller information:

13. [E.5] Had the Contractor notified you that a seller or former seller had filed for bankruptcy?

Yes  No  Details:

14. [E.7] Had the Contractor notified you that a seller or former seller had gone out of business?



Yes  No  Details:

15. [E.9] Are there any alleged contract breaches for which the Executive Director would like to perform a further review? If so, please provide details of the breach.

Yes  No  Details:

16. [E.11] Had the Governing Board given written approval to this Contractor during the current audit period (January 1, 2020 – December 31, 2022) allowing them to either assign their contract or enter into a subcontract for any services that have a material impact on tax calculation, system security, databases, telecommunications, systems development, systems testing, systems maintenance, systems operation, or any other critical functions of the Contractor? If so, please either give details of the written authorization or attach a copy.

Yes  No  Details:

17. [E.11] Had the Governing Board given written approval to this Contractor allowing either a contract assignment outside of the United States or allowing them to subcontract a function that would be performed outside of the United States? If so, please either give details of the written authorization or attach a copy.

Yes  No  Details:

18. [E.11] Had the Governing Board been notified by this Contractor of any assignments of their right to compensation? If so, please give details of the notifications, along with an explanation of whether the notifications were received timely (within ten [10] business days of any assignments).

Yes  No  Details:

19. [E.12] Had the Governing Board been notified by this Contractor that they anticipated a merger, consolidation, reorganization or other combination or acquisition? If so, please provide details.



Yes  No  Details:

20. [E.12] If this Contractor was involved in a merger, consolidation, reorganization or other combination or acquisition, did the surviving or acquiring company obtain certification from the Governing Board and enter into a Contract with the Governing Board as a CSP? If so, please provide details including whether the Governing Board allowed the surviving or acquiring company to operate under the previous entity's Contract for more than 90 days after the merger, consolidation or acquisition.

Yes  No  Details:

21. [E.15] Did this contractor provide proof of insurance including public liability and workers compensation?

Yes  No

If yes, what date was it provided?

22. [E.18] Had the Executive Director been notified of or become aware of this Contractor not being in "Compliance with Laws"? If so, please provide details of each instance.

Yes  No  Details:

23. [E.24] To your knowledge had this Contractor entered into a contract or any other type of agreement with a state or government authority that is not a Member State or Associate Member State, to provide sales tax collection and remittance services for that state or government authority? If so, provide details including whether the contractor timely provided a copy of that contract to the Governing Board and whether the Governing Board modified its Contract terms with the Contractor as provided in Contract Section E.24.

Yes  No  Details:

24. [E.26] To your knowledge does the Contractor maintain any of its computer systems, data files or back-up sites outside the U.S.?



Yes  No  Details:

25. [E.29] Has the Governing Board maintained its Testing Central program as provided in the contract?

Yes  No  Details:

26. [E.30] List the Governing Board's approved banking institution(s) holding this Contractor's "Trust Account" during the contract period.

Explanation:

27. [E.31] Was the proper security used?

Yes  No  Details:

28. [E.31] If you had become aware that this Contractor had not maintained required security coverage as outlined in Contract Section E.31, please explain where the Contractor failed.

Explanation:

29. [E.31] Had this Contractor notified the Governing Board of any material financial change(s) that could detrimentally affect its financial soundness throughout the duration of the Contract? If so, please provide details.

Yes  No  Details:

30. [E.31] Did this Contractor's amount or terms of security change for any reason without the prior written approval of the Governing Board? If so, please provide details including whether the Contractor or the issuing surety or financial institution providing the security immediately sent written notification of the change to the Governing Board.

Yes  No  Details:

31. [E.31] Did the Contractor provide the Executive Director with an annual representation, required per Contract Section E.31, regarding internal controls, compliance with trust account policies, and reconciliations of the trust account?



Yes  No  Details:

32. [E.31] If the answer to the question above is “yes”, did this representation include any information that indicated problems with its internal controls, compliance with trust account policies, reconciliations, or bond requirements? If so, please explain, as well as indicate whether the problems had been corrected.

Yes  No  Explanation:

33. [E.31] Had the Executive Committee decided to increase/decrease the amount of required security during the audit period (1/1/20 to the current date)? If so, please explain.

Yes  No  Explanation:

34. [E.33] Had there been any instances where a Contractor had been found to be using "Prohibited Advertising" and failed to cease the use and take corrective actions after receiving written notice from the Executive Director? If so, please provide details.

Yes  No  Details:

35. Please add any other information not specifically asked for in this questionnaire that you feel would be of help to the SST Governing Board during this contract compliance audit. Please describe.

Details: