**CSP Tax Compliance Audit**

**Member/Associate Member State Auditor Audit Timeline**

**Audit Cycle - 01/01/2014 – 12/31/2016**

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| **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 Model 1 Seller they performed CSP services. (Effective January 1, 2015, the data files will only consist of volunteer sellers.) 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 of the Model 1 Sellers’ transactions. |
| **5/31/17** | 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 CSP 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 contact 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**. |