



**CSP Contract Compliance Audit  
Core Team Audit Timeline  
Audit Cycle - 01/01/2020 – 12/31/2022**

| PERIOD                                  | TASK   |
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| <p><b>01/13/23 through 02/28/23</b></p> | <p>By <b>January 13<sup>th</sup></b> the Core Team will submit compliance and Appendix F data questionnaires to the CSPs, Member/Associate Member States, and the Executive Director.</p> <p>Compliance questionnaires <b>must</b> be returned to the Core Team by the end of business on <b>February 3<sup>rd</sup></b>.</p> <p><i>Member/Associate Member States <b>must</b> thoroughly report on their questionnaires any Model 1 Seller and/or CSP with return filing or delinquency problems.</i></p> <p>Between <b>January 13<sup>th</sup></b> and <b>February 10<sup>th</sup></b> the Core Team will request that the CSPs:</p> <ol style="list-style-type: none"> <li>1.) Supply a listing of Model 1 Sellers they have performed CSP services for during the audit period, along with the date they started performing services for each Model 1 seller. The CSPs will also be requested to supply a listing of the states in which each Model 1 Seller holds volunteer or CSP-compensated seller status.</li> <li>2.) Prepare data downloads, obtain source documents, and prepare system descriptions, as specifically requested by the Core Team for use in completing the audit responsibilities outlined in rule 806.3.4(D)(2). <i>(Some of this information should be available for the Core Team’s review prior to the on-site visits.)</i></li> <li>3.) Provide a complete listing of the CSP’s taxability matrix, to include product identification number, description and a listing of how the item is being taxed in each Member/Associate Member State.</li> <li>4.) Provide the completed Appendix F data questionnaire.</li> </ol> <p>Confirm that the CSPs have distributed their Appendix F files to the Core Team through the FTP site in accordance with Appendix F for the periods of <b>2020 through 2022</b>.</p> <p>Perform interim review of <b>2022</b> Appendix F data received.</p> <p>Review previous Interim Review Reports for the periods of <b>2020 and 2021</b>.</p> <p>Distribute all Appendix F files to the respective Member/Associate member States through the FTP site in accordance with Appendix F for the period of <b>2020 through 2022</b>, if not already provided.</p> <p>Follow-up with Member/Associate Member States to ensure that they have received all CSP Appendix F files and that they have thoroughly completed their questionnaires.</p> |



| PERIOD   | TASK  |
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|  | <p>Between <b>January 30<sup>th</sup></b> and <b>February 10<sup>th</sup></b> the Core Team will conduct pre-audit conference calls with each of the CSPs.</p>  |
| <p><b>02/17/23 through 03/17/23</b></p>                      | <p>By <b>March 17<sup>th</sup></b> the Core Team will compile, verify, reconcile, and test data downloads from all CSPs for all Member/Associate Member States.</p>   |
| <p><b>03/06/23 through 03/17/23</b></p>                      | <p>The Core Team will meet to review the completed questionnaires, go over data download issues, and finalize the CSP field work plans. Incomplete answers related to noncompliance will be followed up.</p> <p>Based upon Member/Associate Member States questionnaire responses the Core Team will prepare a preliminary informal report for the CSPs. This report should combine the reporting and delinquency errors noted by the states and will be provided to the CSPs during the field visits.</p>      |
| <p><b>03/17/23 (depending on when data is available)</b></p> | <p>Core Team will send requests of sample information that each state will be asked to verify (SER info, sample transactions, taxability and comp)</p> <p>Neil's spreadsheet</p>  |
| <p><b>03/17/23 through 05/31/23</b></p>                      | <p>The Core Team will complete field work at the CSP locations. (It is important that during this time frame the Core Team complete all field work in areas that could lead to an audit adjustment by any Member/Associate Member State.)</p> <p>The Member/Associate Member States will start their review of the Model 1 sellers' transactions. The states should immediately advise the Core Team if they discover any reporting problems not previously reported on the questionnaires.</p>                 |
| <p><b>05/1/23 through 06/16/23</b></p>                       | <p>During this period of time the Core Team can continue to work on and finalize the contract compliance portion of the CSP audits.</p> <p>The Member/Associate Member States will complete their transactions review for the contract compliance audits and prepare reports that notify the Core Team of their findings.</p> <p>The Member/Associate Member States' Tax Compliance Feedback Report <b><u>must</u></b> be forwarded to the Core Team by the end of business on <b>June 16<sup>th</sup></b>.</p> |



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| <p><b>06/20/23</b></p>                     | <p>By <b>June 20<sup>th</sup></b> the Core Team will prepare preliminary reports that will be forwarded to the Member/Associate Member States detailing compensation errors and data related issues.</p>   |
| <p><b>06/19/23 through 07/14/23</b> **</p> | <p>Conference calls or online meetings to formally discuss a state's preliminary findings can be conducted during this time period as needed or requested. The meetings could include both state representatives and/or representatives of a CSP.</p>  |
|  | <p>The Core Team will coordinate and work with the CSPs and the states to resolve any issues between them that could be communication problems or misunderstandings, rather than true problems or errors.</p> <p>The Core Team will prepare the CSP preliminary report on the findings by <b>July 17<sup>th</sup></b>. Each CSP compliance audit report on initial findings <b>must</b> be forwarded to the respective CSP by the end of business on <b>July 17<sup>th</sup></b>.</p>  |
| <p>**</p>                                  | <p><b><i>The Core Team may arrange meetings via conference calls or online meetings during this period to compile the findings from all audit areas and to finalize the initial report to be forwarded to the CSPs.</i></b></p>  |
| <p><b>07/17/23 through 08/17/23</b></p>    | <p>The CSPs will review and comment on the preliminary findings of the contract compliance audit. Comments will be sent to the Core Team.</p> <p>Conference calls or online meetings to formally discuss the preliminary report with the CSPs can be conducted during the early days of this time period as needed or requested.</p> <p>Final comments to the Core Team from the CSPs must be forwarded to the Core Team by the end business on <b>August 17<sup>th</sup></b>. The preferred method of delivery is electronic.</p> |
| <p><b>08/17/23 through 09/15/23</b> **</p> | <p>Conference calls or online meetings will be conducted, if necessary, with the CSPs during this time period to discuss the CSPs' final comments.</p> <p>The Core Team and Member/Associate Member States will amend their findings, as needed.</p> <p>The Core Team will prepare the final contract compliance audit reports to be sent to the Executive Director.</p>   |
| <p>**</p>                                  | <p><b><i>The Core Team may meet during this period at a central location to complete the final contract compliance audit reports.</i></b></p>  |
| <p><b>09/22/23</b></p>                     | <p>The final contract compliance audit reports on each CSP will be forwarded to the Executive Director by <b>September 22<sup>nd</sup></b>.</p>  |