



## Audit Meeting CSP Auditor Training

----- CLOSED SESSION -----

### Introduction – Craig Johnson

- SST background
- CSP background, contract and certification process
  - Contract changes during audit period

### Overview Information

- What is a Model 1 Volunteer/CSP-compensated Seller?
- Review rates and boundaries requirements – Jody Bartels
  - State errors – liability relief
  - Late submittal of files
  - Changes to files
- Review state taxability matrix – Jody Bartels – Christie Comanita
- Test decks – Jody Bartels and Steve Krovitz
- Discuss change controls – Jody and Steve
  - Where to find change requests

### Pre-Audit

- Appendix F data – Neil and Karla Koehler
- Information from the Core Team – Neil, Karla, Steve and Angela
  - Interim reviews
  - Review sample data
- Review Exemption Certificates and Required Data Elements – Christie and Craig
- Liability Relief to Sellers – Megan, Christie, Craig
- Contact Information for CSPs

### Audit

- Auditor Responsibilities – Karla Koehler
- State Auditor Responsibilities – Karla Koehler
- Sample step-by-step processes followed by states – David Kolb and Neil Upsahl
- Timelines – Megan Martin
- Reminders – Megan and Craig



**Location:** Sonesta Hotel - Redondo Beach

**Date:** Thursday, March 9, 2023

**Time:** 7:00 AM – 2:00 PM Pacific

### **Other Helpful Tips**

- State Tax Compliance Audit Feedback Report – Steve Krovitz
- Contacts for Help

### **Closing Comments**

### **Contact Information**

- SST
- Audit Committee
- Core Team
- Other Trainers