

### Audit Process Detail & Responsibilities

1. Administrator communicates with Applicant to obtain completed ROWSC application (Form ROWSC AF.1).
2. Administrator informs Audit Committee Chair on completed application, provides DRAFT statement of work to committee, and invoices Applicant for nonrefundable application fee.
3. Audit Committee Chair leads development of cost estimate for Full Field Assessment.
4. Audit Committee Chair recommends a Lead Auditor and Audit team to Applicant & Administrator.
5. Administrator and Applicant notify Chair of approval of Audit Team (Any changes must be requested in writing).
6. Lead auditor assumes responsibility for communicating with Applicant, and coordinates conference call between Applicant, Administrator and him- or herself to review and schedule Full Field Assessment process, including gap analysis. At this call the lead auditor schedules date for pre-audit documentation.
7. Applicant provides pre-audit documentation (as listed in Document Submittal Form ROWSC DS.1) to Lead Auditor.
8. Lead Auditor completes Statement of Work and provides copies to Applicant and Administrator
9. Administrator directs completion of Contract document(s), conflict of interest and confidentiality forms with both Applicant and Auditors
10. Lead Auditor or his Auditor designee conducts a Pre-Audit/Gap Analysis with the Applicant, e.g. by conference call or similar means
11. Applicant makes Go-NOGO decision to conduct field audit and signs and returns *Full Field Assessment Contract*.
12. Lead Auditor coordinates and leads field audit process
13. Lead Auditor coordinates with audit team to draft audit report with recommendations and provides DRAFT COPY to Applicant and Administrator for input toward FINAL REPORT
14. Lead Auditor provides signed Final Audit Report with recommendations, (signed by Auditing Team) to Applicant and Administrator.
15. Administrator coordinates with Board Chair to schedule ROWSC Board of Directors acceptance of Audit Team recommendations.
16. Applicant may elect to keep application open until deficiencies are corrected and improvements confirmed in situations of performance deficiency,. This likely will incur additional auditing and processing fees.