

VIII. Audit Requirements

B. Initiating the Audit

1. An SSA-appointed CPA firm will perform an annual audit in accordance with paragraph A above to ensure that all SSN Verification requests are in compliance with this user agreement and the Banking Bill. The CPA firm will perform the audit in accordance with the standards established by the American Institute of Certified Public Accountants and contained in the Generally Accepted Government Audit Standards (GAGAS).
2. SSA will send a notice to the Permitted Entity identifying the name of the retained CPA firm and its designated contact.