# MAP 14
# TECHNICAL RESOURCE REVIEW

## Introduction

The objective of this section is to provide information on the services provided by Audit Division's Technical Resource Section (TRS), criteria for which cases are subject to TRS review, and general information on what TRS looks for when reviewing your case.

## Technical Resource Section (TRS)

The Technical Resource Section (TRS) of the Audit Division provides technical service and support to audit staff and management throughout the Audit Division, as well as to other FTB Divisions and External Stakeholders.

The services provided by TRS are explained in more detail in the Technical Resource Corner - Services.

## Review Criteria

Cases meeting certain criteria may be assigned to a TRS member for review. Refer to Technical Resource Corner for the review criteria.

## What to expect when a case is subject to review

The objectives of the review function are to promote the completion of sustainable, quality audits and ensure the consistent and accurate application of the tax laws, regulations, practices, and procedures.

When a case is subject to review, it is generally assigned to a TRS member whose specialty matches the issues in the case. TRS will review the electronic workpaper file and the documents included in the physical file. TRS will also review the forms used to issue notices. TRS is responsible for releasing the Notices (including no change letters) when review is completed.

TRS will begin using the TRS Review Checklist on In-progress Review cases and any End Review cases meeting TRS review criteria. The checklist is a tool to assist in the communication process by promoting dialogue between TRS Reviewers and Auditors.

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**Purpose of the review checklist:**

- To ensure consistency in our review process throughout the Audit Division
- To offer a communication tool between Reviewers and Auditors
- To build strong working relationships between Reviewers and Auditors
- To set clear expectations regarding the review process
- To add value to the audit before the closing of the case
- To assist in audit quality

**Using the checklist:**

The checklist will be used for each review case, and be stored in PASS in the Notes Folder of the primary case unit. The template will be added to PASS in a weekly release. Until the template is added, a soft copy, along with the instructions, can be downloaded from the TRS web page.

While TRS will be the primary user of the checklist, leads, supervisors, and auditors may also use the checklist. We encourage auditors to become familiar with the checklist while working and closing their cases. While the checklist is not all-inclusive, it contains key elements which should be part of any quality audit.

If the cases being reviewed do not meet the review objectives, the cases may be returned to auditors for further development or correction. TRS will contact the Audit supervisor or the auditor to discuss the matter prior to returning the case.

Rev. 5/18