

**THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS**

Before Commissioners: Andrew J. French, Chairperson  
Dwight D. Keen  
Annie Kuether

In the Matter of the Audit of USCOC of )  
Nebraska/Kansas LLC by the Kansas )  
Universal Service Fund (KUSF) Administrator ) Docket No. 24-USCZ-106-KSF  
Pursuant to K.S.A. 66-2010(b) for KUSF )  
Operating Year 26, Fiscal Year March 2022- )  
February 2023. )

**ORDER ADOPTING AUDIT REPORT**

The above-captioned matter comes before the State Corporation Commission of the State of Kansas (Commission) for consideration and determination. Having examined its files and record, and being duly advised in the premises, the Commission finds and concludes as follows:

1. On August 15, 2023, the Commission directed Vantage Point Solutions (VPS) to perform an audit of USCOC of Nebraska/Kansas LLC (USCOC) for Kansas Universal Service Fund (KUSF) purposes.

2. On April 25, 2024, VPS filed its Audit Report for USCOC regarding Operating Year 26 (March 2022–February 2023) that included the following findings:

Audit Finding No. 1:

USCOC reported and collected the KUSF surcharge on its international calling usage, resulting in an overpayment of \$2,236.20 to the KUSF.

3. VPS conducted the audit of USCOC in accordance with the Commission’s KUSF Review Procedures. The Audit Report provides a detailed analysis to support the VPS findings. VPS recommends USCOC (1) file audit True-ups for FYs 25, 26, and 27, to exclude its international calling usage revenues from its reporting; (2) issue one-time billing credits in the amount of \$2,236.20 to its affected customers, on a pro-rata basis; (3) update its billing system to

exclude KUSF surcharge collection from international calling usage revenues; (4) update its KUSF reporting procedures to exclude reporting of international calling usage revenues; (5) provide VPS with ten (10) customer bills supporting that the refund process has been completed; and (6) file an affidavit, signed by an officer of the company, attesting that the company: corrected its KUSF reporting procedures to exclude international calling usage revenues from its reporting revenues; corrected its billing system to exclude KUSF surcharge collection from international calling usage revenues; and issued refunds through one-time billing credits, totaling \$2,236.20, to its affected customers, on a pro-rata basis. The affidavit should provide the date the corrective actions were implemented. VPS advises the Commission should direct USCOC to take corrective action within 60 days of the Order Adopting the Report, and VPS to file a Compliance Report within 90 days of the Order.

4. USCOC is a wireless service provider headquartered in Chicago, Illinois. It has been designated an Eligible Telecommunications Carrier (ETC) in Kansas for the Federal Programs only and, therefore, does offer Lifeline services to its customers, but it is not eligible to request Lifeline credits from the KUSF. Based on its review, VPS found USCOC reports revenue and remits its assessment to the KUSF based on the unbundled service price for Kansas assessable revenue. It uses the same allocation methodology for Federal Universal Service Fund purposes.

5. The Commission has reviewed VPS's April 25, 2024, Audit Report and concludes it should be adopted including the recommended actions as recited in paragraph three. The recommended actions shall be completed within 60 days of the issuance of this Order. VPS shall then file a Compliance Report within 90 days of the issuance of this Order to confirm completion of the actions directed by the Commission.

**IT IS THEREFORE, BY THE COMMISSION ORDERED THAT:**

A. The Commission accepts and adopts Vantage Point Solutions' Audit Report filed April 25, 2024, and directs USCOC of Nebraska/Kansas LLC to correct deficiencies as set forth in the Audit Report within 60 days of the issuance of this Order.

B. Vantage Point Solutions shall file a Compliance Report within 90 days of the issuance of this Order to confirm completion of the actions directed by the Commission.

C. Any party may file and serve a petition for reconsideration pursuant to the requirements and time limits established by K.S.A. 77-529(a)(1).<sup>1</sup>

D. The Commission retains jurisdiction over the subject matter and parties for the purpose of entering such further orders as it may deem necessary.

**BY THE COMMISSION IT IS SO ORDERED.**

French, Chairperson; Keen, Commissioner; Kuether, Commissioner

Dated: 05/21/2024



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Lynn M. Retz  
Executive Director

BWB

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<sup>1</sup> K.S.A. 66-118b; K.S.A. 77-503(c); and K.S.A. 77-531(b).

## **CERTIFICATE OF SERVICE**

24-USCZ-106-KSF

I, the undersigned, certify that a true copy of the attached Order has been served to the following by means of electronic service on 05/21/2024.

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