

**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 Netelligent)
Corporation by the Kansas Universal Service)
Fund (KUSF) Administrator Pursuant to) Docket No. 24-NCPV-118-KSF
K.S.A. 66-2010(b) for KUSF Operating Year)
26, Fiscal Year March 2022-February 2023.)

**ORDER ACCEPTING AND ADOPTING
COMPLIANCE REPORT AND CLOSING DOCKET**

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 records, the Commission finds and concludes:

1. On August 17, 2023, the Commission directed Vantage Point Solutions (VPS) to perform an audit of Netelligent Corporation (Netelligent) for Kansas Universal Service Fund (KUSF) purposes.

2. On May 10, 2024, VPS filed its Audit Report making three findings for Netelligent as a result of the audit for Operating Year 26.¹ VPS advised having Netelligent (1) file audit True-ups for Fiscal Years (FYs) 25, 26, and 27 to exclude Fax IP services revenues and Local Number Portability for Existing Number revenues from its reporting, and correct the revenues for the July 2022 reporting period that were originally filed in error; (2) issue one-time billing credits in the amount of \$2,922.75 to its affected customers, on a pro-rata basis; (3) update its billing system to exclude KUSF surcharge collection from Fax IP services and Local Number Portability for

¹Kansas Universal Fund Audit Report, Docket 24-NCPV-118-KSF (Jun. 18, 2024).

Existing Number Charges; and (4) provide VPS with four (4) customer bills supporting that the refund process has been completed

3. The Commission issued an Order on June 18, 2024, adopting the recommendations of VPS. On February 24, 2025, Netelligent provided VPS with an affidavit , attesting that it: (1) corrected its KUSF reporting procedures to omit Fax IP services and Local Number portability for Existing Numbers charges from its reported revenues; (2) corrected its billing system to exclude KUSF surcharge collection from Fax IP services and Local Number Portability for Existing Numbers Charges; (3) issued refunds, through one-time billing credits, totaling \$2,922.75, to its affected customers, on a pro-rata basis; and (4) corrected the July 2022 revenues that were reported in error. VPS filed the affidavit in this Docket on Netelligent’s behalf.

4. On March 12, 2025, VPS filed a Compliance Report indicating Netelligent had fulfilled all the requirements of the June 18, 2024, Order and was in compliance with Commission directives and recommended the docket be closed.

5. The Commission has reviewed the Compliance Report filed by VPS in this matter and finds it the recommendations to be reasonable and therefore concludes they should be adopted and this Docket should be closed.

IT IS, THEREFORE, BY THE COMMISSION ORDERED THAT:

A. The Commission accepts and adopts Vantage Point Solutions' Compliance Report, filed March 12, 2025, and determines the Docket be closed.

B. 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).²

BY THE COMMISSION IT IS SO ORDERED.

²K.S.A. 66-118b; K.S.A. 77-503(c); K.S.A. 77-531(b).

French, Chairperson; Keen, Commissioner; Kuether, Commissioner

Dated: 03/18/2025



Abigail D. Emery
Acting Secretary to the Commission

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CERTIFICATE OF SERVICE

24-NCPV-118-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 03/18/2025.

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