



over-paid \$59,675.48 in KUSF assessments. The company modified its reporting to the KUSF, effective with the January 2015 revenues reported in February 2015.

Recommendation: On March 17, 2015, CenturyLink Communications submitted Audit True-ups for Operating Year 18 to support the refund recommended by GVNW. The Commission should direct the KUSF Administrator to refund \$59,675.48 to the company.

Audit Finding No. 2:

Standard: Carriers contributing to the KUSF are to report gross revenues prior to any service discounts for KUSF reporting purposes.

Finding: CenturyLink Communications reported revenues gross of end-user discounts to the KUSF, with the exception of a handful of discounts recognized for KUSF reporting purposes. For the period March 2014 through September 2015, by recognizing discounts, CenturyLink Communications reported less Kansas intrastate revenues to the KUSF and under-paid its KUSF assessments by approximately \$763.47. Due to the legal and regulatory uncertainties regarding this issue, CenturyLink Communications has not made any changes to its KUSF reporting processes.

Recommendation: GVNW recommends that CenturyLink Communications be directed to submit Audit True-ups for March 2014 through September 2015 to correct this audit deficiency within sixty (60) days of the issuance of an Order. Any amount owed to the KUSF should be netted against the Audit Finding No. 1 recommended refund. After GVNW has reviewed the company's submission, GVNW will submit a Compliance Report.

3. The Commission has reviewed GVNW's KUSF Audit Report filed in this matter on June 20, 2016, and finds that it should accept the Audit Report and adopt GVNW's recommendations,

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

A. The Commission accepts and adopts GVNW Consulting, Inc.'s KUSF Audit Report and recommendations for CenturyLink Communications, LLC filed in this docket on June 20, 2016.

B. In accord with GVNW's recommendation with respect to Finding No. 1 of its Audit Report, the company is owed a refund of \$59,675.48 from the KUSF. With respect to Finding No. 2 of GVNW's Audit Report, CenturyLink Communications is directed to submit

Audit True-ups for March 2014 through September 2015 to GVNW in order to correct this audit deficiency and to remit payment of the estimated \$763.47 of additional assessments owed to the KUSF within sixty (60) days from the date of this Order. Any amount owed by CenturyLink Communications to the KUSF shall be netted against the Audit Finding No. 1 recommended refund due CenturyLink Communications from the KUSF. Upon CenturyLink Communications' completion of the foregoing submission and payment, GVNW is directed to submit a Compliance Report to this docket.

C. The parties have fifteen (15) days, plus three (3) days if service of this Order is by mail, from the date this Order was served in which to petition the Commission for reconsideration of any issue or issues decided herein. K.S.A. 66-118b; K.S.A. 2015 Supp. 77-529.

D. The Commission retains jurisdiction over CenturyLink Communications, LLC and the subject matter of this docket for the purpose of issuing such additional orders as it may deem necessary.

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

Emler, Chairman; Albrecht, Commissioner; Apple, Commissioner

Dated: JUL 12 2016

  
Amy L. Green  
Secretary to the Commission

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**Order Mailed Date**

**JUL 13 2016**

## CERTIFICATE OF SERVICE

16-QWCT-032-KSF

I, the undersigned, certify that the true copy of the attached Order has been served to the following parties by means of first class mail/hand delivered on JUL 12 2016.

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/S/ DeeAnn Shupe  
DeeAnn Shupe

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**Order Mailed Date**

**JUL 13 2016**