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Kansas Corporation Commission

Compliance Solutions
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April 2, 2017

Ms. Christine Aarnes, Chief of Telecommunications
Kansas Corporate Commission
1500 SW Arrowhead Rd
Topeka, KS 66604

RE: Docket No. 17-GIMT-211-CPL -Telrite Corporation d/b/a LIFE WIRELESS Compliance Filings – Biennial Audit

Dear Ms. Aarnes:

Telrite Corporation has filed the biennial audit report with the FCC and USAC which is the report issued by the independent CPA firm, Moss-Adams LLP, regarding the biennial audit corresponding to the calendar year 2015. The audit reviewed operations in Georgia, Maryland, and Rhode Island. Please find attached a copy of the Final Biennial Audit report.

An extra copy of this letter is enclosed to be date-stamped and returned to us in the self- addressed, postage-paid envelope.

If you have any questions regarding this filing, please contact me at (407) 260-1011 or regulatory@csilongwood.com.

Respectfully submitted,

Mark Lammert

Mark Lammert
Attorney-in-Fact
Telrite Corporation d/b/a Life Wireless

Enclosures

Received
on
APR 13 2017
by
State Corporation Commission
of Kansas

Report of Independent Accountants on
Applying Agreed-Upon Procedures

Telrite Corporation

December 31, 2015

MOSS-ADAMS LLP

Certified Public Accountants | Business Consultants

MOSS ADAMS LLP

REPORT OF INDEPENDENT ACCOUNTANTS
ON APPLYING AGREED-UPON PROCEDURES

To the Managements of Telrite Corporation, the Universal Service Administrative Company (USAC), and the Federal Communications Commission (FCC or Commission):

We have performed the procedures enumerated in Attachment A, which were agreed to by the FCC's Wireline Competition Bureau (Bureau) and Office of Managing Director (OMD) in the Lifeline Biennial Audit Plan or as otherwise directed by the Bureau, solely to assist you in evaluating Telrite Corporation's compliance with certain regulations and orders governing the Low Income Support Mechanism (also known as the Lifeline Program) of the Universal Service Fund, set forth in 47 C.F.R. Part 54, as well as other program requirements, including any state-mandated Lifeline requirements (collectively, the Rules) detailed in the Lifeline Biennial Audit Plan for the calendar year ended December 31, 2015. Telrite Corporation's management is responsible for compliance with the Rules. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the Bureau and OMD. Consequently, we make no representation regarding the sufficiency of the procedures described in Attachment A either for the purpose for which this report has been requested, or for any other purpose.

Specific procedures and related results are enumerated in Attachment A to this report. In compliance with the Lifeline Biennial Audit Plan, this report does not contain any personally identifiable information or individually identifiable customer proprietary network information.

Telrite Corporation's responses to results of the procedures are included in Attachment A; however, we have not performed any procedures related to these responses.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on Telrite Corporation's compliance with the Rules. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely to report on the findings of procedures enumerated in Attachment A and is not suitable for any other purpose. This report becomes a matter of the public record upon filing of the final report with the FCC. The final report is not confidential.

Moss Adams LLP

Stockton, California
March 30, 2017

Praxity
GLOBAL ALLIANCE OF INDEPENDENT FIRMS

Attachment A enumerates the agreed-upon procedures for Telrite Corporation, the associated results, and any management responses obtained in relation to the exceptions identified.

Objective 1: Carrier Obligation to Offer Lifeline

Procedure 1
Moss Adams LLP inquired of management on January 24, 2017 and obtained the carrier's policies and procedures in response to Item 4 of Appendix A (Requested Documents) of the Lifeline Biennial Audit Plan for offering Lifeline service to qualifying low-income consumers.

Moss Adams LLP examined the carrier's policies and procedures, and compared those policies and procedures, as well as management's responses to the inquiries, to the Commission's Lifeline rules set forth in Appendix F of the Lifeline Biennial Audit Plan.

Moss Adams LLP noted no discrepancies between the carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions noted.

Procedure 2
Moss Adams LLP inspected 10 examples of carrier marketing materials describing the Lifeline service (i.e., print, audio, video and web materials used to describe or enroll in the Lifeline service offering, including standard scripts used when enrolling new subscribers, application and certification forms), as provided in response to Items 4, 6, and 7 of Appendix A of the Lifeline Biennial Audit Plan.

Moss Adams LLP noted one instance where the inspected marketing materials did not contain a statement stating "the service is non-transferable" as required by the following disclosures required per 47 C.F.R. § 54.405(c)(d):

i. The service is a Lifeline service, which is a government assistance program;
ii. The service is non-transferable;
iii. Only eligible subscribers may enroll;
iv. Only one Lifeline discount is allowed per household; and
v. The ETC's name or any brand names used to market the service.

Beneficiary Response
Telrite notes that the ad in question was used in only three states during the audit period, none of which were among those included in this audit. Telrite no longer uses the ad in question but will ensure the requisite verbiage is in any future advertising. Moreover, any applicants for service were all informed that the service is non-transferable at the time of application.

Our applicant certification in 2015 stated "Lifeline is a nontransferable benefit and you may not transfer your benefits to any other person, including another eligible low-income customer."

Procedure 3

Moss Adams LLP reviewed the carrier's responses to the background questionnaire regarding the carrier's policies, inquired of management on January 24, 2017 and obtained the carrier's policies and procedures for (1) how subscribers notify the carrier of the subscriber's intent to cancel service or give notification that s/he is no longer eligible to receive Lifeline service and (2) when de-enrollment for such notifications occurs.

Moss Adams LLP verified the policies are designed to (1) allow subscribers to make notifications of the subscriber's intent to cancel service and prevent the carrier from claiming ineligible subscribers on the FCC Form 497 or subscribers who wish to cancel service as required by 47 C.F.R. § 54.410(d)(3)(ii) and (iv), and (2) prevent the carrier from claiming ineligible subscribers on the FCC Form 497 or subscribers who wish to cancel.

Moss Adams LLP noted no discrepancies between the carrier's responses to the background questionnaire, carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

Moss Adams LLP identified one customer care number provided in response to Item 8 of Appendix A, as well as any customer care numbers identified in marketing materials provided in response to Item 6 of Appendix A, or on the websites provided in response to Item 7 of Appendix A.

Moss Adams LLP called the customer care number and noted the telephone number was operational, used an interactive voice response system, and that it was possible to reach a live customer care operator.

No exceptions noted.

Procedure 4

Moss Adams LLP inspected applicable policies and procedures regarding de-enrollment from the program when the ETC de-enrolls subscribers based on lack of eligibility, duplicate support, non-usage, and failure to recertify.

Moss Adams LLP inspected policies and procedures for de-enrollment where ETC had information indicating that a Lifeline subscriber no longer met the criteria to be considered a qualifying low-income consumer under 47 C.F.R. §54.409, as provided in response to Item 4 of Appendix A, as well as de-enrollment letters provided in response to Item 11 of Appendix A.

Moss Adams LLP noted the policies and procedures included, but were not limited to: (1) notifying subscriber of impending termination of service; (2) allowing subscriber to demonstrate continued eligibility; and (3) terminating of service for failure to demonstrate eligibility, and there were no areas that were not in compliance with § 54.405(e)(1) of the Commission's rules.

Moss Adams LLP inspected the carrier's policies and procedures for de-enrolling subscribers that are receiving Lifeline service from another ETC or where more than one member of a subscriber's household is receiving Lifeline service (duplicative support).

Moss Adams LLP noted the policies and procedures stated that the ETC will de-enroll subscribers within five business days of receiving notification from USAC program management that a subscriber or a subscriber's household is receiving duplicative Lifeline support, as required by § 54.405(e)(2) of the Commission's rules.

Moss Adams LLP inspected the carrier's policy and procedures for de-enrolling subscribers for non-usage (i.e., where a Lifeline subscriber fails to use Lifeline service for 60 consecutive days), including the process of how the carrier monitors and identifies subscribers who are non-users of Lifeline service but enrolled in the program.

Moss Adams LLP noted the written policies and procedures (if any), background questionnaire responses, internal control questionnaire responses, and ETC management's responses are in compliance with the Rules per 47 C.F.R. § 54.405(e)(3) and/or 54.407(c)(2).

Moss Adams LLP noted the ETC provided examples of non-usage termination notices (or templates in lieu of individual notices) in accordance with the documentation retention requirements per 47 C.F.R. § 54.417(a).

Moss Adams LLP noted the non-usage termination notices comply with the Rules per 47 C.F.R. §s 54.405(e)(3) and/or 54.407(c)(2).

Moss Adams LLP noted the ETC sends the following texts to customers as the non-usage termination notice of individual requests as an example of recertification provided to the subscriber. The text reads:

> **10-days with no usage soft notice**: "FREE MSG: To avoid losing your Lifeline service, make sure to place a call or text every 30 days"
>
> **15-day with no usage hard notice**: "FREE MSG ALERT: You have not used your Lifeline service in 15 days. Place a call or text in the next 15 days or you will lose your Lifeline service for non-usage"
>
> **30-day with no usage follow-up notice**: "FREE MSG-FINAL NOTICE: Use your Lifeline service by placing a call or text no later than [MM/DD/YY] or your Lifeline service will be terminated for non-usage"

Moss Adams LLP reviewed the carrier's policy and procedures for de-enrolling a Lifeline subscriber that does not respond to the carrier's attempts to obtain recertification, as part of the annual eligibility recertification process, as well as recertification requests provided in response to Item 19 of Appendix A.

Moss Adams LLP examined the carrier's policies and procedures and compared those policies and procedures, as well as management's responses to the inquiries, to the Commission's Lifeline rules set forth in Appendix F of the Lifeline Biennial Audit Plan.

Moss Adams LLP noted no discrepancies between the carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules per 47 C.F.R. § 54.405(e)(4).

Moss Adams LLP inspected the sampled notice of impending de-enrollment letters (or templates in lieu of individual requests) and verified that the communications explain that the subscriber has 30 days following the date of the notice of impending de-enrollment letter to demonstrate continued eligibility or the carrier will terminate the subscriber's Lifeline service.

Moss Adams LLP noted no instances where de-enrollment letters did not include an explanation that the subscriber has 30 days following the date of the notice of impending de-enrollment letter to demonstrate continued eligibility or the carrier will terminate the subscriber's Lifeline service.

Moss Adams LLP reviewed the de-enrollment letters (or templates in lieu of individual requests), other forms of communications, and the carrier's responses to the background questionnaire and verified that the de-enrollment letters were sent by a method separate from the subscriber's bill.

Moss Adams LLP noted no instances where the de-enrollment letters were not sent by a method separate from the subscriber's bill.

No exceptions noted.

Objective II: Consumer Qualification for Lifeline

Procedure 1
Moss Adams LLP inquired of management on January 24, 2017 and obtained the carrier's policies and procedures in response to Item 4 of Appendix A (Requested Documents) of the Lifeline Biennial Audit Plan for limiting Lifeline support to a single subscription per household.

Moss Adams LLP examined the carrier's policies and procedures and compared those policies and procedures, as well as management's responses to the inquiries, to the Commission's Lifeline rules set forth in 54.409(c) (Appendix F) of the Lifeline Biennial Audit Plan.

Moss Adams LLP noted no discrepancies between the carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions noted.

Procedure 2
Moss Adams LLP inquired of management on January 24, 2017 and reviewed procedures the carrier had in place to ensure it accurately completed the FCC Form 497. The policy and procedures included the following:

- The position title of the person responsible for obtaining data for the FCC Form 497;
- The process for determining which subscribers should be included monthly in the FCC Form 497. Verify the procedures include cut-off and billing cycle dates, and only those subscribers active as of the start or end of the month;
- That a corporate officer signature is required for the FCC Form 497;
- That a verification process exists to perform an independent review; that is, the person reviewing or validating the form's data is different from the person completing the form;
- Provides the billing system name used to generate completion of the form; and
- If applicable, describes the process for completing the Tribal Link Up portions of the FCC Form 497.

Moss Adams LLP noted the carrier had policies and procedures in place to ensure it accurately completed the FCC Form 497.

No exceptions noted.

Procedure 3
Moss Adams LLP obtained the Subscriber List in response to Item 1 of Appendix A and obtained the carrier's FCC Form 497 (s) for each study area for Georgia, Maryland, and Rhode Island for June 2015.

Moss Adams LLP examined the number of subscribers claimed on the Form(s) 497 for each study area in Georgia, Maryland, and Rhode Island and compared the number of subscribers reported on the Form 497 to the number of subscribers contained on the Subscriber List for each study area.

Moss Adams noted the number of subscribers reported on the FCC Form 497 agreed to the number of subscribers contained in the Subscriber List provided in response to Item 1 of Appendix A.

No exceptions noted.

Procedure 4
Moss Adams LLP used computer-assisted audit techniques to examine the Subscriber List for duplicate addresses with different subscribers.

Moss Adams LLP created a list of duplicate addresses with different subscribers, which was sampled as part of Objective II Procedure 5 below.

Procedure 5
Moss Adams LLP randomly selected 30 subscribers from the list of duplicates and requested copies of the one-per-household certification form for each of the selected subscribers and verified the selected subscriber certified to only receiving one Lifeline-supported service in his/her household.

Moss Adams LLP verified that the one-per-household documentation included the following requirements:

a. An explanation of the Commission's one-per-household rule;
b. A check box that an applicant can mark to indicate that he or she lives at an address occupied by multiple households;
c. A space for the applicant to certify that he or she shares an address with other adults who do not contribute income to the applicant's household and share in the household's expenses or benefit from the applicant's income, pursuant to the definition we adopt here today; and
d. The penalty for a consumer's failure to make the required one-per-household certification (i.e., de-enrollment).

Moss Adams LLP noted no instances where the one-per-household documentation did not include the required information.

Moss Adams LLP noted the selected subscribers certified to only receiving one Lifeline supported service in the household using the one-per-household worksheet.

Moss Adams LLP noted one instance where there was a missing certification.

Beneficiary Response
In the instance in question, customer service processed an address change and did not ensure the subscriber completed the IEH IVR process. Telrite changed the process in question over a year ago to rectify the possibility of this occurring.

Objective III: Subscriber Eligibility Determination and Certification

Procedure 1
Moss Adams LLP inquired of management on January 24, 2017 and obtained the carrier's policies and procedures in response to Item 4 of Appendix A (Requested Documents) of the Lifeline Biennial Audit Plan for ensuring that its Lifeline subscribers are eligible to receive Lifeline services.

Moss Adams LLP examined the carrier's policies and procedures and compared those policies and procedures, as well as management's responses to the inquiries, to the Commission's Lifeline rules set forth in 47 C.F.R. § 54.410 (Appendix F) of the Lifeline Biennial Audit Plan.

Moss Adams LLP noted no discrepancies between the carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

Moss Adams LLP inspected the ETC's policies and procedure and inquired of management noting evidence of policies that the ETC does not retain copies of subscribers' proof of income or program based-eligibility, unless required to do so by a state commission.

Moss Adams LLP inspected the ETC's policies and noted evidence of policies and procedures that the ETC must fully verify the eligibility of each low-income consumer prior to providing Lifeline service to the consumer, and that the ETC or its agents may not provide the consumer with an activated device intended to enable access to Lifeline service until that consumer's eligibility is fully verified and all other necessary enrollment steps have been completed.

Moss Adams LLP noted no discrepancies between the carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions noted.

Procedure 2
Moss Adams LLP examined the ETC's policies and procedures for training employees and agents for ensuring that the ETC's Lifeline subscribers are eligible to receive Lifeline services, including any policies regarding how the company ensures employees and agents have completed the training.

Moss Adams LLP reviewed documentation and conducted verbal interviews with the ETC to ensure employees and agents are trained for subscriber eligibility for Lifeline services including completion of necessary forms.

Moss Adams LLP noted the ETC offers comprehensive trainings which include, but are not limited to, teaching representatives about the Lifeline program, what makes an individual eligible for Lifeline, what

proof of eligibility and identification is required, what the one-per-household rule is, what information provided by the applicant needs to be recorded and in what form, what information needs to be communicated to the applicant about eligibility and the program, and the consequences of not following Telrite's procedures to ensure full compliance with Lifeline requirements. To ensure understanding, the training includes visual examples of documents acceptable to demonstrate eligibility for the Lifeline program. Updated trainings are provided as necessary for changes in policies, procedures, or regulations. Additional training is provided as corrective action training if there are findings in the internal audits. For states the ETC operates in that participate in NLAD, web access is limited to only select IT resources for troubleshooting NLAD issues and retrieving reporting. Other employee's access NLAD through API which is limited to specific internal applications. Per training, customers may not be subscribed unless the ETC has (1) confirmed that the consumer is a qualifying low-income consumer, and (2) completed the eligibility determination and application form and completed any other necessary enrollment steps. After the subscriber's application and proof of eligibility have been received and verified, and they have been processed through NLAD with no failures, the subscriber becomes eligible for inclusion in the monthly Form 497. For states the ETC operates in that do not participate in NLAD, the same procedures are followed, except the API used by the employee interfaces with the state databases instead of NLAD.

Moss Adams LLP noted the written policies and procedures (if any), background questionnaire responses, internal control questionnaire responses, and ETC management's responses comply with the Rules per 47 C.F.R. § 54.409 and § 54.410.

Moss Adams LLP noted new employees and agents cannot begin working until they have completed training. Training is conducted online, in the classroom, and one-on-one as needed. If changes to rules occur, revised information is provided to employees through additional training or via memos. The ETC utilizes the Life Wireless University Learning Management System platform to ensure all employees are appropriately trained. The system performs tests, calculates scores, and reports results to management.

Moss Adams LLP reviewed examples of the system's training log noting the ETC tracked the training, dates attended, date the test was passed and score as evidence that the ETC appropriately trains employees related to lifeline rules.

No exceptions noted.

Procedure 3

Moss Adams LLP randomly selected 100 subscribers from the subscriber list provided in response to item 1 of Appendix A, and inspected the subscriber's certification and recertification forms to verify they contained the information required per 47 C.F.R. § 54.410.

Moss Adams LLP examined the subscriber certification and recertification forms for the first 50 subscribers sampled noting the following:

The ETC provided the subscriber certification forms, subscriber recertification forms, and/or the data source the ETC reviewed to confirm the subscriber's eligibility in compliance with the documentation retention requirements per 47 C.F.R. § 54.417(a).

The subscriber certification and/or recertification forms contained all the elements required per 47 C.F.R. § 54.410.

The ETC required that the subscriber acknowledges that the subscriber may be required to re-certify his or her continued eligibility for Lifeline at any time, and the subscriber's failure to re-certify as to his or her continued eligibility will result in de-enrollment and the termination of the subscriber's Lifeline benefits pursuant to 47 C.F.R. § 54.405(e)(4).

Moss Adams LLP compared the ETC's subscriber eligibility criteria on the certification and recertification forms to the federal eligibility criteria per 47 C.F.R. § 54.409, as well as any additional state eligibility criteria identified in Item 4 of Appendix A (Requested items).

Moss Adams LLP noted no instances where the ETC's subscriber eligibility criteria on the certification and recertification forms did not agree to the federal eligibility criteria per 47 C.F.R. § 54.409.

Moss Adams LLP verified the subscriber completed all required elements as identified in Objective III, Procedure 3a. of the Lifeline Biennial Audit Plan.

Moss Adams LLP noted the subscribers completed all required elements on the certification and recertification forms.

Moss Adams LLP examined the subscriber's certification, or recertification form, verified forms are dated prior to the end of the selected Form 497 month, and if the form provided was the initial certification form verified, the form was dated prior to or on the same day as the Lifeline start date per the subscriber listing.

Moss Adams LLP noted the certification and recertification forms were dated prior to the end of the selected Form 497 month, and prior to or on the same day as the Lifeline start date per the subscriber listing if it was the initial certification form for all subscribers sampled.

Moss Adams LLP noted the ETC did not provide tribal lifeline in any of the states sampled and therefore subscribers did not certify to residing on Tribal lands.

Moss Adams LLP did not examine the remaining 50 sampled items, as the error rate in the first 50 sampled items was zero, and below the 5% error rate threshold for expanded testing.

Moss Adams LLP reviewed the list of the data source or documentation reviewed by the ETC to confirm the subscriber's eligibility and verified the recorded data sources were eligible data sources per 47 C.F.R. § 54.410, such as (1) income or program eligibility databases, (2) income or program eligibility documentation, or (3) confirmation from a state administrator.

Moss Adams LLP noted the data source reviewed to confirm the subscriber's eligibility was an eligible data source per 47 C.F.R. § 54.410 for all subscribers sampled.

No exceptions noted.

Objective IV: Annual Certifications and Recordkeeping by Eligible Telecommunications Carriers

Procedure 1
Moss Adams LLP inquired of management on January 24, 2017 and obtained the carrier's policies and procedures in response to Items 4, 12 and 13 of Appendix A (Requested Documents) of the Lifeline Biennial Audit Plan for ensuring that the carrier has made and submitted the annual certifications required.

Moss Adams LLP examined the carrier's policies and procedures, and compared those policies and procedures, as well as management's responses to the inquiries, to the Commission's Lifeline rules set forth in §s 54.416 and 54.522 of the Lifeline Biennial Audit Plan.

Moss Adams LLP noted no discrepancies between the carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions noted.

Procedure 2
Moss Adams LLP examined the ETC's FCC Form 555 that was filed in January 2016 and verified an officer of the ETC certified that they understood the Commission's Lifeline rules and requirements and that the carrier: had policies and procedures in place to ensure that its Lifeline subscribers were eligible to receive Lifeline services; is in compliance with all federal Lifeline certification procedures; and in instances where the ETC confirmed consumer eligibility by relying on income or eligibility databases, as defined in 47 C.F.R. § 54.410(b)(1)(i)(A) or (c)(1)(i)(A), the representative must attest annually as to what specific data sources the ETC used to confirm eligibility.

Moss Adams LLP noted no instances where certifications were not made.

No exceptions noted.

Procedure 3
Moss Adams LLP examined the ETC's organizational chart provided in response to Item 5 of Appendix A and verified the certifying officer on the FCC Form 555 was an officer per the organizational chart, or other publicly available document.

Moss Adams LLP noted the individual who certified the FCC Form 555 is an officer per the organizational chart.

No exceptions noted.

Procedure 4
Moss Adams LLP verified that the subscriber count per the FCC Form 555 agreed with the total subscriber count per the February FCC Form 497, provided by the carrier in response to Item 15 of Appendix A, after all study areas were totaled.

Moss Adams LLP noted no discrepancies between the subscriber count per the FCC Form 555 and the total subscriber count per the February FCC Form 497.

No exceptions noted.

Procedure 5
Moss Adams LLP randomly selected one of the three states or territories where the ETC received the largest amount of Lifeline support and two additional states or territories where the ETC is responsible for the annual recertification process.

Moss Adams LLP reviewed the ETC's recertification results of the individual subscribers reported on the FCC Form 555 filed in January 2016 for those three randomly selected states, as provided in Item 9 of Appendix A, and verified that the data reported on the FCC Form 555 for those states agreed with the detailed recertification results.

Moss Adams LLP noted no discrepancies between the FCC Form 555 for those states and the detailed recertification results.

No exceptions noted.

Procedure 6
Moss Adams LLP randomly selected three months during the audit period, one of the three states or territories where the ETC received the largest amount of Lifeline support, and two additional states or territories where the ETC receives Lifeline support.

Moss Adams LLP reviewed the ETC's detailed non-usage results of the individual subscribers reported on the FCC Form 555 for those three randomly selected months with the three selected states, as provided in Item 10 of Appendix A (Non-Usage Sample), and verified that the data reported on the FCC Form 555 for the Non-Usage Sample agrees with the detailed non-usage results.

Moss Adams LLP noted no discrepancies between the FCC Form 555 and the detailed non-usage results.

No exceptions noted.

Procedure 7
Moss Adams LLP reviewed the carrier's annual ETC certification, as provided in Item 13 of Appendix A, and verified that the ETC reported all the information and made all the certifications required by 47 C.F.R. § 54.422(a)(b).

Moss Adams LLP noted no discrepancies between the information reported, certifications made, and those required by the Commission's Lifeline rules.

No exceptions noted.

Procedure 8

Moss Adams LLP reviewed the supporting schedules related to the carrier's annual ETC certification, as provided in Items 16 and 17 of Appendix A, and verified that the data reported on the annual ETC certifications agreed with supporting schedules.

Moss Adams LLP noted no discrepancies between the annual ETC certification and the supporting schedules.

No exceptions noted.

Procedure 9

Moss Adams LLP inquired of management on January 24, 2017 and obtained the carrier's policies and procedures for maintaining records that document compliance with the Lifeline program rules, as provided by the carrier in response to Item 4 of Appendix A.

Moss Adams LLP examined the carrier's policies and procedures, and compared those policies and procedures, as well as management's responses to the inquiries, to the record keeping rules set forth in 47 C.F.R. § 54.417.

Moss Adams LLP noted no discrepancies between the carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions noted.