

March 11, 2025

Ms. Lynn M. Retz  
Executive Director  
Kansas Corporation Commission  
1500 SW Arrowhead Road  
Topeka, KS 66604-4027

**Re:** Docket No. 25-CSCZ-104-KSF

*In the Matter of the Audit of Consumer Cellular, Inc. by the Kansas Universal Service Fund (KUSF) Administrator Pursuant to K.S.A. 66-2010(b) for KUSF Operating Year 27, Fiscal Year March 2023-February 2024*

Dear Ms. Retz:

In its August 1, 2024 Order, the Kansas Corporation Commission (KCC) directed Vantage Point Solutions (VPS) to perform a KUSF carrier audit of Consumer Cellular, Inc. (Consumer Cellular or Company) to ensure that the data submitted to the KUSF via the KUSF CRWs, the assessments paid, and the calculation and application of the flow-through surcharge billed to and collected from Consumer Cellular's customers, if applicable, are appropriate and accurate.

The KCC directed VPS to file two (2) versions of the audit report with the KCC; one (1) version containing confidential information and one (1) version with the confidential data redacted for public disclosure. Consumer Cellular's audit does not require a separate confidential report; therefore, only the enclosed public audit report for Consumer Cellular is being filed.

Copies of the supporting documentation, including VPS' audit work papers and information provided by the company, are not included with the audit report, but are available from VPS, upon request.

Sincerely,



Shomari Jackson

cc: Steve Garrett - [steve.garrett@ks.gov](mailto:steve.garrett@ks.gov)

## CERTIFICATE OF SERVICE

I hereby certify that on this 11<sup>th</sup> day of March, 2025, the above Kansas Universal Service Fund Audit Report was e-filed with the Kansas Corporation Commission and a copy was sent via electronic mail and/or U.S. Mail to:

KANSAS CORPORATION COMMISSION  
1500 S.W. ARROWHEAD ROAD  
TOPEKA, KS 66604

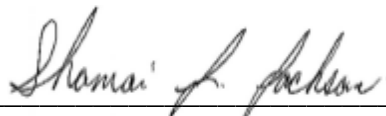
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Shomari Jackson



**Vantage Point Solutions, Inc.  
Audit Report for  
Consumer Cellular, Inc.**

**From:** Shomari Jackson, Auditor

**Company Personnel:** Jason Chan, Controller  
Galina Shilyayeva, Senior Tax Accountant

**Date:** March 3, 2025

**On-Site Visit Date:** February 25-26, 2025

**KUSF Status:** Current with Reporting & Payment obligations

**Re:** Docket No. 25-CSCZ-104-KSF

*In the Matter of the Audit of Consumer Cellular, Inc. by the Kansas Universal Service Fund (KUSF) Administrator Pursuant to K.S.A. 66-2010(b) for KUSF Operating Year 27, Fiscal Year March 2023-February 2024*

**Audit Summary**

Pursuant to the Kansas Corporation Commission's (KCC or Commission) August 1, 2024 Order, Vantage Point Solutions, Inc. (VPS) conducted an audit of Consumer Cellular, Inc. (Consumer Cellular or Company) based on the Kansas Universal Service Fund (KUSF) Audit Procedures adopted for KUSF Fiscal Year 27 (FY27).<sup>1</sup> VPS did not identify any KUSF reporting deficiencies during the course of the audit of Consumer Cellular.

The Company is current with its KUSF obligations.

VPS recommends the Commission issue an Order to adopt this Audit Report and close the Docket.

Consumer Cellular agrees with the Audit Report.

**Background**

During the course of the audit, VPS issued 15 Data Requests (DRs) to Consumer Cellular.

Consumer Cellular operates as a wireless service provider, and is headquartered in Portland, OR.

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<sup>1</sup> Order Accepting VPS' KUSF Proposed Revisions to Selection Criteria and Carrier Review Procedures, Docket No. 23-GIMT-261-GIT, July 2, 2024 (23-261 Order).

Consumer Cellular is required to report its revenue and pay the related assessments to the KUSF on a monthly basis.<sup>2</sup> The Company is authorized to collect an amount equal to or less than its KUSF assessment from customers, and does so.<sup>3</sup> The Company is not a designated Eligible Telecommunications Carrier (ETC) in Kansas, therefore, it does not offer Lifeline services to its customers.

Pursuant to Commission Order,<sup>4</sup> VPS confirmed that Consumer Cellular offers assessable and non-assessable services in a bundle. The Company reports based on the service price of the assessable service. The Company states it uses this same allocation methodology for Federal USF (FUSF) and KUSF purposes.<sup>5</sup>

### **Current KUSF Obligations**

The Company is current with its KUSF obligations.<sup>6</sup>

### **Current Audit Findings**

VPS conducted the audit of Consumer Cellular in accordance with the KUSF Audit Procedures adopted by the KCC.<sup>7</sup> Based on the referenced procedures, VPS did not identify any audit findings and provides the following recommendation:

**Recommendation:** VPS recommends the Commission issue an Order to adopt this Audit Report and close the Docket.

### **FOLLOW-UP DOCKET 21-CSCZ-062-KSF AUDIT COMPLIANCE**<sup>8</sup>

**Finding No. 1:** VPS identified that Consumer Cellular did not report its actual revenues per the general ledger.

**Audit Finding Compliance:** Consumer Cellular filed audit True-ups for Fiscal Years 22, 23, and 24 to correctly report its intrastate revenues, per the general ledger, and remitted \$4,413.50 to the KUSF.<sup>9</sup> During the course of the current audit, VPS confirmed that Consumer Cellular reported the revenues that were reflected in the general ledger. This finding has been resolved.

**Finding No. 2:** VPS identified that Consumer Cellular did not report its Returned Check Charges to the KUSF.

**Audit Finding Compliance:** Consumer Cellular filed audit True-ups for Fiscal Years 22, 23, and 24 to include its Returned Check Charges in its reportable revenues. Consumer Cellular

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<sup>2</sup> Order Setting the Kansas Universal Service Fund Assessment Rate for Year Ten and Establishing Reporting Requirements, Docket No. 06-GIMT-332-GIT, Jan. 23, 2006 (06-332 Order).

<sup>3</sup> K.S.A. 66-2008(a).

<sup>4</sup> Order Determining KUSF Contribution Methodology, ¶ 27, Docket No. 14-GIMT-105-GIT, Oct. 20, 2016.

<sup>5</sup> Consumer Cellular response to DR 15.

<sup>6</sup> Confirmed with the KUSF Administrator on March 3, 2024.

<sup>7</sup> 23-261 Order.

<sup>8</sup> Order Accepting and Adopting Compliance Report and Closing Docket, September 21, 2021.

<sup>9</sup> *Ibid.*

remitted \$347.19 to the KUSF.<sup>10</sup> During the course of the current audit, VPS confirmed that Consumer Cellular reported its Returned Check Charges to the KUSF. This finding has been resolved.

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<sup>10</sup> *Ibid.*