

THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

Before Commissioners: Andrew J. French, Chairperson
 Dwight D. Keen
 Susan K. Duffy

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)) Docket No. 21-CSCZ-062-KSF
for KUSF Operating Year 23, Fiscal Year)
March 2019-February 2020.)

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 record, and being duly advised in the premises, the Commission finds and concludes as follows:

1. On August 18, 2020, the Commission directed GVNW Consulting, Inc. (GVNW) to perform an audit of Consumer Cellular, Inc. (hereinafter referred to as “Consumer Cellular”) for Kansas Universal Service Fund (KUSF) purposes.

2. On June 21, 2021, GVNW filed its Audit Report, making two findings for Consumer Cellular as a result of the audit for Operating Year 23,¹ with regard to reporting actual revenues from its general ledger and returned check charges as Miscellaneous Revenue. GVNW recommended Consumer Cellular file annual True-up Reports for Fiscal Year 22, March 2018 to February 2019; Fiscal Year 23, March 2019 to February 2020; and Fiscal Year 24, March 2020 to February 2021, to correctly report intrastate retail revenue, including Returned Check Charges. GVNW proposed to have Consumer Cellular remit \$4,760.69 to the KUSF. GVNW recommended Consumer Cellular also file an affidavit of a corporate officer attesting that the Company had

¹ Kansas Universal Service Fund Audit Report, Docket No. 21-CSCZ-062-KSF (June 21, 2021).

reviewed its reporting discrepancies, identified their bases, explained why the variances occurred and corrected reporting deficiencies. The Audit Report further indicated that GVNW should file a Compliance Report within 90-days of the issuance of an Order Adopting the Audit Report.

3. The Commission issued an Order on July 8, 2021, adopting the recommendations of GVNW. On September 15, 2021, GVNW issued a Compliance Report indicating Consumer Cellular had filed True-up Reports, remitted \$4,772.87 to the KUSF, and filed an affidavit of a corporate officer attesting to reviewing the Company reporting discrepancies, identifying revenue variances, and confirming the correction of reporting deficiencies identified in the Audit Report. GVNW stated Consumer Cellular had fulfilled all the requirements of the Order and was in compliance with Commission directives.

4. The Commission has reviewed GVNW's Compliance Report filed in this matter and finds it should be adopted, closing the Docket.

IT IS THEREFORE, BY THE COMMISSION ORDERED THAT:

A. The Commission accepts and adopts GVNW Consulting, Inc.'s Compliance Report filed September 15, 2021, and determines the Docket be closed.


B. 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; Duffy, Commissioner

Dated: 09/21/2021

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Lynn M. Retz
Executive Director

CERTIFICATE OF SERVICE

21-CSCZ-062-KSF

I, the undersigned, certify that a true copy of the attached Order has been served to the following by means of first class mail and electronic service on 09/21/2021.

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/S/ DeeAnn Shupe

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