

THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

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

In the Matter of the Audit of Google Fiber North America )  
by the Kansas Universal Service Fund (KUSF) )  
Administrator Pursuant to K.S.A. 2018 Supp. ) Docket No. 20-GFNV-066-KSF  
66-2010(b) for KUSF Operating Year 22, Fiscal Year )  
March 2018-February 2019. )

**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 15, 2019, the Commission directed GVNW Consulting, Inc. (GVNW) to perform an audit of Google Fiber North America (hereinafter referred to as “Google”) for Kansas Universal Service Fund (KUSF) purposes.

2. On April 6, 2020, GVNW filed its Audit Report, making two findings for Google as a result of the audit for Operating Year 22, based on a determination that filing inaccuracies were made in using the Wireless Safe Harbor rate rather than the Voice over Internet Protocol (VoIP) Safe Harbor rate and incorrectly completing Box C of the monthly Carrier Remittance Worksheets.<sup>1</sup> GVNW recommended Google Fiber file an affidavit of a corporate officer to document it has corrected KUSF reporting procedures to show the KUSF assessments collected from customers in Box C of its CRWs and the date Google Fiber implemented these changes. GVNW also endorsed directing Google Fiber to submit audit True-up Reports for March 2016

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<sup>1</sup> Kansas Universal Service Fund Audit Report, Docket No. 20-GFNV-066-KSF (April 6, 2020).

through February 2017 (Fiscal Year 20), March 2017 through February 2018 (Fiscal Year 22), March 2018 to February 2019 (Fiscal Year 22) and Revised CRWs for March 2019 through January 2020, to permit Google Fiber to correctly report intrastate revenue using the VoIP Safe Harbor rate and the KUSF surcharge collected from customers in Box C of the CRWs. The Audit Report recommended Google Fiber taking action within 60-days of the Order Adopting Audit Report.

3. The Commission issued an Order on April 20, 2020, adopting the recommendations of GVNW. On June 22, 2020, GVNW issued a Compliance Report indicating Google had filed audit True-up Reports for the periods from March 2016 through February 2019, and revised CRWs for March 2019 to January 2020. GVNW also noted Google filed an affidavit signed by a corporate officer attesting to changes made to its procedures to correctly report assessments collected from customers in Box C of the CRWs. Google took corrective action within 60-days of the Order Adopting Audit Report and, as a consequence, GVNW found Google to be in compliance of the Order.

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 June 22, 2020, 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.**

Duffy, Chair; Keen, Commissioner; French, Commissioner

Dated: 07/09/2020

  
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Lynn M. Retz  
Executive Director

WAH

## CERTIFICATE OF SERVICE

20-GFNV-066-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 07/09/2020.

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/S/ DeeAnn Shupe

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