

**THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

Before Commissioners: Andrew J. French, Chairperson
 Dwight D. Keen
 Annie Kuether

In the Matter of the Audit of Dialpad, Inc. by)
the Kansas Universal Service Fund (KUSF)) Docket No. 25-DPIV-107-KSF
Administrator Pursuant to K.S.A. 66-2010(b))
for KUSF Operating Year 27, Fiscal Year)
March 2023-February 2024.)

**ORDER ACCEPTING AND ADOPTING
COMPLIANCE REPORT AND CLOSING THE 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 records, the Commission finds and concludes:

1. On August 6, 2024, the Commission directed Vantage Point Solutions (“VPS”) to perform an audit of Dialpad, Inc., (“Dialpad” or “Company”) for Kansas Universal Service Fund (“KUSF”) purposes.

2. On February 3, 2025, VPS filed its audit report, making five (5) findings for Dialpad as a result of the audit for fiscal year 27,¹ as follows:

Audit Finding No. 1:

Dialpad reported and collected the KUSF surcharge on its e911 revenues. This resulted in the Company over-reporting its revenues and over-collecting the KUSF surcharge by \$5,449.03.

Audit Finding No. 2:

Dialpad reported and collected the KUSF surcharge on its fax over IP revenues. This resulted in the Company over-reporting its revenues and over-collecting the KUSF surcharge by \$824.52.

¹ Kansas Universal Service Fund Audit Report, Docket 25-DPIV-107-KSF (Feb. 3, 2025).

Audit Finding No. 3:

Dialpad allocated revenue to the KUSF using a company-specific traffic factor study. The Company has not submitted a pleading, including an affidavit from an officer of the Company, to the Commission regarding its methodology to allocate Kansas revenue between the interstate and intrastate jurisdictions, or to verify that the Company is using the same methodology for both federal and Kansas USF purposes.

Audit Finding No. 4:

Dialpad did not complete box C of the Carrier Remittance Worksheets (CRWs) for several monthly filings in FY 27, with no financial impact to the KUSF.

Audit Finding No. 5:

Dialpad reported interstate revenues, which are not assessable to the KUSF, and then subtracted them from the reported revenues by including them on the uncollectibles line on the CRWs, with no financial impact to the KUSF.

VPS recommended Dialpad be directed to: (1) file audit true-ups for FYs 26, 27, and 28, through November 2024, to exclude e911 and fax over IP revenues from its reporting, to exclude the interstate revenues from its reporting and include the amount collected from subscribers in box C of its CRW; (2) issue one-time billing credits to customers, on a pro-rata basis, for a total amount of \$6,273.55; (3) update its billing system to exclude KUSF surcharge collection from e911 and fax over IP revenues; (4) update its KUSF reporting procedures to exclude e911 and fax over IP revenues from reporting and to include the KUSF surcharge collection collected from customers in box C of its CRWs; (5) Submit a pleading affirming its use of a company-specific traffic factor study to allocate revenue between interstate and intrastate jurisdictions, the period(s) the methodology was applicable, the intrastate factors applied, and verifying that the Company is using this methodology for both federal and Kansas USF purposes; (6) provide VPS with ten (10) customer bills supporting that the refund process has been completed; and (7) file an affidavit, signed by an officer of the Company, attesting that the Company: (a) corrected its KUSF reporting procedures to omit e911 and fax over IP revenues from its reporting, interstate revenues from its reporting on the uncollectibles line of the CRWs, and include the amount collected from

subscribers in box C, (b) corrected its billing system to exclude KUSF surcharge collection from e911 and fax over IP revenues, (c) submitted a pleading affirming its use of a company-specific traffic factor study to allocate revenues between the interstate and intrastate jurisdictions, the periods the methodology was applicable, the intrastate factors applied, and verifying that the Company is using this methodology for both federal and Kansas USF purposes, (d) issued one-time billing credits to customers, on a pro-rata basis, for a total amount of \$6,273.55, and (e) provided VPS with ten (10) customer bills verifying that the refund process has been completed. The affidavit should provide the date the corrective actions were implemented. VPS advised the Commission should direct Dialpad to take corrective action within 30 days of the order adopting the report, and VPS to file the compliance report within 60 days of the order.

3. The Commission issued the order adopting audit report on February 11, 2025, including the audit recommendations of VPS.²

4. On September 11, 2025, VPS filed a compliance report indicating Dialpad filed an affidavit attesting that the company has taken corrective action regarding the audit report findings. VPS recommended the Commission determine that Dialpad is in compliance with the Commission's order adopting audit report, Commission directives, and recommended the docket be closed.

5. The Commission has reviewed VPS's compliance report, filed on September 11, 2025, and concludes it should be adopted with the docket being closed.

IT IS THEREFORE, BY THE COMMISSION, ORDERED THAT:

A. The Commission accepts and adopts Vantage Point Solutions' compliance report filed September 11, 2025, and determines the above captioned docket shall be closed.

² Order Adopting Audit Report Nunc Pro Tunc (Jun. 10, 2025).

B. Any party may file and serve a petition for reconsideration pursuant to the requirements and time limits established by K.S.A. 77-529(a)(1).³

C. 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; Kuether, Commissioner

Dated: 09/18/2025



Celeste Chaney-Tucker
Executive Director

BWB

³ K.S.A. 66-118b; K.S.A. 77-503(c); and K.S.A. 77-531(b).

CERTIFICATE OF SERVICE

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I, the undersigned, certify that a true copy of the attached Order has been served to the following by means of electronic service on 09/18/2025.

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