THE STATE CORPORATION COMMISSION OF THE STATE OF KANSAS

| Before Commissioners: | Dwight D. Keen, Chair |
|-----------------------|-----------------------|
| | Shari Feist Albrecht |

Susan K. Duffy

| In the Matter of the Audit of S&A Telephone Company, |) | |
|--|---|----------------------------|
| Inc. by the Kansas Universal Service Fund (KUSF) |) | |
| Administrator Pursuant to K.S.A. 2018 Supp. 66-2010(b) |) | Docket No. 20-S&AT-055-KSF |
| for KUSF Operating Year 22, Fiscal Year March 2018- |) | |
| February 2019. |) | |

ORDER ADOPTING AUDIT 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 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 S & A Telephone Company, Inc. (S &A) for Kansas Universal Service Fund (KUSF) purposes.
- 2. On November 13, 2019, GVNW filed its Audit Report, indicating S & A had no audit deficiencies for Operating Year 22 from March 2018 to February 2019. The Audit Report stated S & A is current with its KUSF obligations.
- 3. GVNW conducted the audit of S & A in accordance with the Commission's KUSF Review Procedures. S & A provides local exchange telecommunications services in Kansas and is headquartered in Allen, Kansas. It offers bundled assessable and non-assessable service plans to its Kansas customers, as well as unbundled services. Bundled services include both voice and data services. Based on its review, GVNW found S & A reports revenue and remits its assessment to the KUSF based on the unbundled service price of its assessable service. In accordance with its determination that no reporting deficiencies were found, GVNW recommended closing the docket.

4. The Commission has reviewed GVNW's November 13, 2019 Audit Report and concludes it should be adopted and the docket closed.

IT IS THEREFORE, BY THE COMMISSION ORDERED THAT:

A. The Commission accepts and adopts GVNW Consulting, Inc.'s Audit Report filed November 13, 2019.

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).¹

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.

Keen, Chair; Albrecht, Commissioner; Duffy, Commissioner

Dated: _____12/03/2019

Lynn M. Retz
Executive Director

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¹ K.S.A. 66-118b; K.S.A. 77-503(c); and K.S.A. 77-531(b).

CERTIFICATE OF SERVICE

20-S&AT-055-KSF

| I, the undersigned, certify that a true copy of the attached Orde | r has been served to the following by means of |
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| electronic service on | |
| | |
| IANET DATHIDGE GENEDAL MANAGED | MALKED HENDDIX LITICATION COL |

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/S/ DeeAnn Shupe

DeeAnn Shupe