

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 Communications)
by the Kansas Universal Service Fund (KUSF))
Administrator Pursuant to K.S.A. 2018 Supp. 66-2010(b)) Docket No. 20-S&AC-056-KSF
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 S&A Communications (hereinafter referred to as “S&A”) for Kansas Universal Service Fund (KUSF) purposes.

2. On October 25, 2019, GVNW filed its Audit Report, making three findings for S&A as a result of the audit for Operating Year 22, based on a determination that filing inaccuracies were made in Carrier Remittance Worksheets (CRWs), reporting in the Annual Interrogatory overstated revenue and underreporting of Switched Toll/Long distance revenue.¹ GVNW recommended S & A file Annual True-up Reports for Operating Year 21, March 2017 to February 2018 and Operating Year 22, March 2018 to February 2019, along with revised CRWs for March through April 2019 to report actual surcharge amounts collected from its customers. S&A was identified as needing to file an Annual Interrogatory for 2018 to report corrected annual

¹ Kansas Universal Service Fund Audit Report, Docket No. 20-S&AC-056-KSF (October 25, 2019).

Kansas intrastate retail revenue reported to the KUSF. S&A was also to report actual intrastate net retail revenue on the annual True-up Report for Operating Year 22 to account for Intrastate Switched Toll/Long Distance revenue and pay an additional \$35.15 to the KUSF. These corrections and payment were recommended to be completed within 60 days of the issuance of a Commission Order adopting the Audit Report.

3. The Commission issued an Order on December 5, 2019, adopting the recommendations of GVNW. On January 3, 2020, GVNW issued a Compliance Report indicating S&A had filed audit True-up Reports for Operating Year 21, March 2017 through February 2018, and Operating Year 22, March 2018 through February 2019, as well as revised CRWs for March to April 2019. GVNW also noted S&A remitted \$35.15 to the KUSF and filed an Annual Interrogatory for 2018. GVNW stated that S&A was otherwise in compliance with the Commission's Order of December 5, 2019.

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 January 3, 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.

Keen, Chair; Albrecht, Commissioner; Duffy, Commissioner

Dated: 01/14/2020

A handwritten signature in cursive script, reading "Lynn M. Retz", positioned above a horizontal line.

Lynn M. Retz
Executive Director

WAH

CERTIFICATE OF SERVICE

20-S&AC-056-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 01/14/2020.

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/S/ DeeAnn Shupe

DeeAnn Shupe