

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

4. On March 31, 2025, GBT filed a Motion for Extension of Time to File Affidavit requesting the deadline be extended so that GBT and VPS could resolve a discrepancy regarding the amount of funds to be refunded to customers.

5. On April 17, 2025, the Commission issued an order extending the deadline for GBT to file its affidavit to May 16, 2025.

6. On April 30, 2025, VPS filed its Audit Report making three findings for GBT in Operating Year 27.¹ The VPS Audit Report, includes the findings set out below:

Audit Finding No. 1:

GBT reported and collected the KUSF surcharge on its Fax revenues. This resulted in the Company overpaying its KUSF assessments by \$18,885.53 and over-collecting the KUSF surcharge by \$14,525.87.

Audit Finding No. 2:

GBT reported and collected the KUSF surcharge on its Voicemail revenues. This resulted in the Company overpaying its KUSF assessments by 545.87 and over-collecting the KUSF surcharge by \$405.34.

Audit Finding No. 3:

GBT reported its Hosted Phone Sales revenues to the KUSF. However, the Company did not collect the KUSF surcharge associated with the Hosted Phone Sale revenues from its Kansas customers. This resulted in the Company over-reporting its revenues and over-paying its KUSF assessments by \$1,671.75.

7. The Commission finds the VPS Audit Report to be thorough and complete and accepts it as filed. The Audit Report provides a detailed analysis to support the VPS findings. Based on the audit report submitted by VPS, the Commission finds GBT is required to do the following:

¹Kansas Universal Fund Audit Report, Docket 25-GBCT-112-KSF (Apr. 30, 2025).

- a. File audit reconciliations for fiscal years KUSF years 26, 27 and 28 through December 2024, to exclude Fax revenue Voicemail and Hosted Phone Sale revenues from its reporting;
- b. Issue one-time billing credits to customers, on a pro-rata basis, for a total of \$14,931.21;
- c. Update its billing system to exclude KUSF surcharge collection from Fax and Voicemail revenues;
- d. Update its KUSF reporting procedures to exclude Fax, Voicemail, and Hosted Phone Sale Revenues;
- e. Provide VPS with ten (10) customer bills supporting that the refund process has been completed; and
- f. File an affidavit, signed by an officer of the Company, attesting that the Company corrected its KUSF reporting procedures to omit Fax, Voicemail, and Hosted Phone Sale revenues from its reporting, corrected its billing system to exclude KUSF surcharge collection from Fax and Voicemail revenues; issued one-time billing credits to customers, on a pro-rata basis, for a total amount of \$14,931.21; and 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 recommends the Commission direct GBT to take all corrective actions within 60 days of the date of the Commission's Order. VPS will file a Compliance Report in the docket within 90 days of the Order.

IT IS, THEREFORE, BY THE COMMISSION ORDERED THAT:

A. The Commission accepts and adopts Vantage Point Solutions' Audit Report filed April 30, 2025, and directs GBT Communications, Inc. to correct deficiencies set forth in the Audit Report.

B. GBT Communications, Inc is ordered to complete the actions outlined in paragraph 7, above, within 60 days of the issuance of this Order.

C. Vantage Point Solutions then shall file a Compliance Report within 90 days of the issuance of this Order to confirm completion of the actions directed by the Commission.

D. 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).²

BY THE COMMISSION IT IS SO ORDERED.

French, Chairperson; Keen, Commissioner; Kuether, Commissioner

Dated: 05/08/2025



Celeste Chaney-Tucker
Executive Director

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²K.S.A. 66-118b; K.S.A. 77-503(c); K.S.A. 77-531(b).

CERTIFICATE OF SERVICE

25-GBCT-112-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 05/08/2025.

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/S/ KCC Docket Room

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