

**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 Kansas Fiber )  
Network LLC by the Kansas Universal Service )  
Fund (KUSF) Administrator Pursuant to ) Docket No. 24-KSFT-114-KSF  
K.S.A. 66-2010(b) for KUSF Operating Year )  
26, Fiscal Year March 2022-February 2023. )

**ORDER ADOPTING AUDIT REPORT**

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 17, 2023, the Commission directed Vantage Point Solutions (VPS) to perform an audit of Kansas Fiber Network, LLC, (KFN) for Kansas Universal Service Fund (KUSF) purposes.

2. On December 27, 2023, VPS filed its Audit Report for KFN regarding Operating Year 26 (March 2022–February 2023) that included the following findings:

Audit Finding No. 1:

KFN underreported is [sic] private line revenues from June 2022 to August 2022 from a private line circuit, resulting in an underpayment of \$755.04 to the KUSF.

Audit Finding No. 2:

KFN did not report its late fee revenues to the KUSF, resulting in an underpayment to the KUSF. However, the result was immaterial.

Audit Finding No. 3:

KFN did not report its installation fee revenues to the KUSF, resulting in an underpayment of \$27,094.60 to the KUSF.<sup>1</sup>

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<sup>1</sup> Kansas Universal Service Fund Audit Report, Docket 24-KSFT-114-KSF (Dec. 27, 2023).

3. VPS conducted the audit of KFN in accordance with the Commission's KUSF Review Procedures. The Audit Report provides a detailed analysis to support the VPS findings. VPS recommends KFN (1) file audit True-ups for FYs 25, 26, and March 2023 through October 2023, to report its late fee revenue, installation fee revenue, and private line revenues; (2) remit \$27,849.64 to the KUSF; (3) update its billing system to assess the KUSF surcharge on late fee and installation fee revenues; (4) update its KUSF reporting procedures to include reporting of late fee and installation fee revenues; and (5) file an affidavit, signed by an officer of the company, attesting that the company: corrected its KUSF reporting procedures to include late fee revenues and installation fee revenues, and remitted \$27,849.64 to the KUSF. The affidavit should provide the date the corrective actions were implemented. VPS advises the Commission direct FSN to take corrective action within 60 days of the Order Adopting the Report, and VPS to file a Compliance Report within 90 days of the Order.

4. KFN is a Competitive Local Exchange Carrier (CLEC) and an interexchange service provider headquartered in Overland Park, Kansas. It has not been designated an Eligible Telecommunications Carrier (ETC) and, therefore, does not offers Lifeline services to its customers. Based on its review, VPS found KFN reports revenue and remits its assessment to the KUSF based on the unbundled service price for Kansas assessable revenue. It uses the same allocation methodology for Federal Universal Service Fund purposes.

5. The Commission has reviewed VPS's December 27, 2023, Audit Report and concludes it should be adopted including the recommended actions as recited, above, in paragraph three. The recommended actions shall be completed within 60 days of the issuance of this Order. VPS shall then file a Compliance Report within 60 days of the issuance of this Order to confirm completion of the actions directed by the Commission.

**IT IS THEREFORE, BY THE COMMISSION ORDERED THAT:**

A. The Commission accepts and adopts Vantage Point Solutions' Audit Report filed October 31, 2023, and directs Kansas Fiber Network, LLC, to correct deficiencies as set forth in the Audit Report within 60 days of the issuance of this Order.

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

C. 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).<sup>2</sup>

D. 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: 02/29/2024



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Lynn M. Retz  
Executive Director

BWB

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<sup>2</sup> K.S.A. 66-118b; K.S.A. 77-503(c); and K.S.A. 77-531(b).

**CERTIFICATE OF SERVICE**

24-KSFT-114-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 02/29/2024.

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