

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

Before Commissioners: Jay Scott Emler, Chairman
Shari Feist Albrecht
Pat Apple

In the Matter of the Audit of Cox Kansas)
Telecom LLC d/b/a Cox Communications)
by the Kansas Universal Service Fund)
(KUSF) Administrator Pursuant to K.S.A.) Docket No. 16-COXT-027-KSF
2014 Supp. 66-2010(b) for KUSF Operating)
Year 18, Fiscal Year March 2014-February)
2015.)

**ORDER ACCEPTING AND ADOPTING GVNW CONSULTING, INC.'s
AUDIT REPORT AND RECOMMENDATION**

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 July 30, 2015, the Commission directed GVNW Consulting, Inc. (GVNW) to perform an audit of Cox Kansas Telecom LLC d/b/a Cox Communications (Cox Communications) for Kansas Universal Service Fund (KUSF) purposes.

2. On June 22, 2016, GVNW filed its Audit Report of even date covering GVNW's audit of Cox Communications stating that the company is current with its KUSF obligations. GVNW's Audit Report identifies and describes in detail one reporting deficiency, including the applicable reporting standard, resulting in the following audit finding and recommendation:

Audit Finding No. 1:

Standard: Carriers contributing to the KUSF are to report gross revenues prior to any service discounts for KUSF reporting purposes.

Finding: Cox Communications reported revenues to the KUSF net of discounts. The company represents that it reports revenues net of discounts consistent with how it bills the customer. The customer discounts deducted for KUSF reporting purposes were from an older customer service offering that was discontinued with the May 2015 revenues

reported in June 2015. For the period of March 2014 through April 2015, Cox Communications under-paid \$10,495.65 in KUSF assessments.

Recommendation: GVNW recommends that Cox Communications be directed to submit Audit True-ups for March 2014 through April 2015 to correct this audit deficiency within sixty (60) days of the issuance of an Order. After GVNW has reviewed the company's submission and Cox Communications has paid \$10,495.65 to the KUSF, GVNW will submit a Compliance Report.

3. The Commission has reviewed GVNW's KUSF Audit Report filed in this matter on June 22, 2016, and finds that it should accept the Audit Report and adopt GVNW's recommendation.

IT IS, THEREFORE, BY THE COMMISSION ORDERED THAT:

A. The Commission accepts and adopts GVNW Consulting, Inc.'s KUSF Audit Report and recommendation for Cox Kansas Telecom LLC d/b/a Cox Communications filed in this docket on June 22, 2016.

B. In accord with GVNW's recommendation with respect to Finding No. 1 of its Audit Report, Cox Communications is directed to submit to GVNW Audit True-ups for March 2014 through April 2015 to correct its audit deficiency and to remit payment of \$10,495.65 to the KUSF. Cox Communications is further directed to submit its Audit True-ups to GVNW and to make payment of the amount owed to the KUSF within sixty (60) days from the date of this Order. Upon Cox Communications' completion of the foregoing submission and payment, GVNW is directed to submit a Compliance Report to this docket.

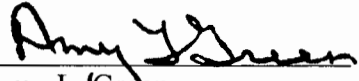
C. The parties have fifteen (15) days, plus three (3) days if service of this Order is by mail, from the date this Order was served in which to petition the Commission for reconsideration of any issue or issues decided herein. K.S.A. 66-118b; K.S.A. 2015 Supp. 77-529.

D. The Commission retains jurisdiction over Cox Communications and the subject matter of this docket for the purpose of issuing such additional orders as it may deem necessary.

BY THE COMMISSION IT IS SO ORDERED.

Emler, Chairman; Albrecht, Commissioner; Apple, Commissioner

Dated: JUL 12 2016


Amy L. Green
Secretary to the Commission

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Order Mailed Date
JUL 13 2016

CERTIFICATE OF SERVICE

16-COXT-027-KSF

I, the undersigned, certify that the true copy of the attached Order has been served to the following parties by means of

first class mail/hand delivered on JUL 12 2016.

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/S/ DeeAnn Shupe
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Order Mailed Date

JUL 13 2016