



GBT reported and collected the KUSF surcharge on its Voicemail revenues. This resulted in the Company over-reporting its revenues and over-collecting the KUSF surcharge by \$547.94.

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 \$1,674.06.

3. 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. VPS recommends GBT Communications be ordered to do the following:

- a. File audit True-ups for FYs 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 amount of \$19,213.04F;
- 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;
  - i. Corrected its KUSF reporting procedures to omit fax, voicemail and hosted phone sale revenues from its reporting; monthly recurring fees,

billing statements fees, and late payment charges. The affidavit should provide the date the corrective actions were implemented;

ii. Corrected its billing system to exclude KUSF surcharge collection from Fax and Voicemail revenues;

iii. Issued one-time billing credits to customers, on a pro-rata basis, for a total amount of \$19,213.04; and

iv. Provided VPS with ten (10) customer bills verifying that the refund process has been completed.

VPS recommends the Commission direct GBT Communications 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.

4. The Commission has reviewed the Audit Report filed by VPS in this matter and finds it should be adopted. The Commission concludes that GBT Communications should be directed to complete the corrective actions recommended by VPS in the Audit Report.

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

A. The Commission accepts and adopts Vantage Point Solutions' Audit Report filed January 24, 2025 and directs GBT Communications, Inc. to correct deficiencies set forth in the Audit Report.

B. GBT Communications, Inc. is ordered to perform the corrective actions recommended by VPS, outlined in Paragraph 3, above.

C. GBT Communications shall take all corrective actions within 60 days of the date of the Commission's Order. 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).<sup>2</sup>

**BY THE COMMISSION IT IS SO ORDERED.**

French, Chairperson; Keen, Commissioner; Kuether, Commissioner

Dated: 01/30/2025



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Lynn M. Retz  
Executive Director

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<sup>2</sup>K.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 01/30/2025.

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/S/ KCC Docket Room  
KCC Docket Room

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