

**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 USCOC of)
Nebraska/Kansas LLC by the Kansas)
Universal Service Fund (KUSF) Administrator) Docket No. 24-USCZ-106-KSF
Pursuant to K.S.A. 66-2010(b) for KUSF)
Operating Year 26, Fiscal Year March 2022-)
February 2023.)

**ORDER ACCEPTING AND ADOPTING
COMPLIANCE REPORT AND CLOSING THE 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 records, the Commission finds and concludes:

1. On August 15, 2023, the Commission directed Vantage Point Solutions (“VPS”) to perform an audit of USCOC of Nebraska/Kansas, LLC (“USCOC” or “Company”) for Kansas Universal Service Fund (KUSF) purposes.

2. On April 25, 2024, VPS filed its Audit Report, making four findings for USCOC as a result of the audit for Operating Year 26,¹ as follows:

Audit Finding No. 1:

USCOC reported and collected the KUSF surcharge on its international calling usage, resulting in an overpayment of \$2,236.20 to the KUSF.

VPS recommended USCOC be directed to submit a pleading affirming (1) file audit True-ups for FYs 25, 26, and 27, to exclude its international calling usage revenues from its reporting; (2) issue one-time billing credits in the amount of \$2,236.20 to its affected customers, on a pro-rata basis;

¹ Kansas Universal Service Fund Audit Report, Docket 24-USCZ-106-KSF (Apr. 25, 2024).

(3) update its billing system to exclude KUSF surcharge collection from international calling usage revenues; (4) update its KUSF reporting procedures to exclude reporting of international calling usage revenues; (5) provide VPS with ten (10) customer bills supporting that the refund process has been completed; and (6) file an affidavit, signed by an officer of the company, attesting that the company: corrected its KUSF reporting procedures to exclude international calling usage revenues from its reporting revenues; corrected its billing system to exclude KUSF surcharge collection from international calling usage revenues; and issued refunds through one-time billing credits, totaling \$2,236.20, to its affected customers, on a pro-rata basis. The affidavit should provide the date the corrective actions were implemented. VPS advises the Commission should direct USCOC 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.

3. The Commission issued an Order on May 21, 2024, adopting the recommendations of VPS.²

4. On December 11, 2024, VPS filed a Compliance Report indicating USCOC filed, in the Docket, an affidavit, signed by an officer of the Company, attesting that it has: (1) corrected its KUSF reporting procedures to exclude international calling usage revenues from its reporting revenues; (2) corrected its billing system to exclude KUSF surcharge collection from international calling usage revenues; (3) issued refunds through one-time billing credits, in excess of \$2,236.20, to its affected customers on a pro-rata basis; and (4) enclosed ten (10) customer bills supporting that the refund process has been completed..³ VPS further indicated the Company filed annual True-ups for Fiscal Years 25, 26, and 27 to omit the international calling usage revenues from its reporting. VPS recommended the Commission determine that USCOC is in compliance with the

² Order Adopting Audit Report (May 21, 2024).

³ USCOC of Nebraska/Kansas, LLC FY26 Compliance Report (Dec. 11, 2024).

Commission’s Order Adopting Audit Report and is in compliance with Commission directives and recommended the docket be closed.

5. The Commission has reviewed VPS’s Compliance Report, and concludes the Compliance Report filed December 11, 2024, should be adopted with the docket being closed.

IT IS THEREFORE, BY THE COMMISSION ORDERED THAT:

A. The Commission accepts and adopts Vantage Point Solutions’ Compliance Report filed December 11, 2024, and determines the Docket shall be closed.


B. 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).⁴

C. 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: 12/17/2024



Lynn M. Retz
Executive Director

BWB

⁴ K.S.A. 66-118b; K.S.A. 77-503(c); and K.S.A. 77-531(b).

CERTIFICATE OF SERVICE

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I, the undersigned, certify that a true copy of the attached Order has been served to the following by means of electronic service on 12/17/2024.

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/s/ KCC Docket Room
KCC Docket Room
