

Documentation for Auditor's Checklist

Completeness of Revenue

Documentation to support the completeness of revenue, such as:

- Financial statements
- Reconciliation of total gross billed revenues from the FCC Form 499-A to the general ledger and financial statements.

Block 3 Reporting

Documentation to support the accuracy of carrier's carrier revenue classification, such as:

- Listing of reseller customers– should include legal name, Filer 499 ID, legal address, contact information, revenue amount, reported Form 499-A Line, description of specific products/services which are resold, and the date in which those products were purchased.
- Documentation to support reseller classification, such as, but not limited to, annual reseller certificates, and/or other reliable proof in accordance with the FCC Rules and Instructions. At the filer's discretion, the filer should certify reseller revenues in one of the following ways:
 - That all services purchased by the customer are or will be purchased for resale pursuant to the certificate ("entity-level certification")
 - That all services associated with a particular billing account, the account number for which the customer shall specify, are or will be purchased for resale pursuant to the certificate ("account-level certification")
 - That individual services specified by the customer are or will be purchased for resale pursuant to the certificate ("service-specific certification")
 - That all services except those specified either individually or as associated with a particular billing account, the account number(s) for which the customer shall specify, are or will be purchased for resale pursuant to the certificate wholesale customer (service-specific) and account number(s) for each wholesale customer (account-level)

Documentation to support the accuracy of other Block 3 revenues, such as:

- Carrier Access Billing System report
- Universal Service support revenue – should include amounts received for the High Cost and Lifeline mechanisms from the State and Federal programs

Classification of Products

Documentation to support the classification of products, such as:

- Detailed description of products
- Documentation to crosswalk or map product revenue from filer's financial records to FCC Form 449-A
- Trial balance
- General ledger detail
- Methodology for good-faith estimates

Jurisdiction Allocation

Documentation to support the allocation of jurisdictional revenue, such as:

- Traffic studies and minutes of use analyses
- Billing system reports
- Call Detail Records (CDRs)
- Methodology for good-faith estimates
- For private line revenues, a listing of circuits including the revenues generated by each circuit and the end-points of each circuit (Note: The revenues in the listing should agree to amounts reported as private line revenues on the FCC Form 499-A)
- Documentation to support the jurisdiction classification of private line circuits, such as, a traffic study, access service request forms noting percent interstate usage (PIU), documentation from customers certifying traffic carried over circuits, or any other reasonable means in accordance with the FCC Rules and Instructions

USF Recovery

Documentation to support the revenue recovered for USF, such as:

- Listing of USF assessed products
- Billed revenue reports
- Customer listing
- Customer invoices
- General ledger Detail – to include where State and/or Federal USF is recorded

Other

- Organizational chart including the Filer's holding company and affiliates, if applicable (Note: Common identifier information reported on Line 105 should be consistent with the Line 105 reporting of all affiliated entities that file an FCC Form 499-A)
- Policies and Procedures regarding USF Recovery, Form 499-A preparation, and Carrier's Carrier Reporting
- Methodology for reporting bad debt
- Supporting documentation for LNPA percentages reported on Lines 503 to 510

Additionally, you should have the following people available to answer questions:

- Person who prepares the FCC Form 499-A
- Person knowledgeable about the billing system(s)
- Person knowledgeable about the products your company offers
- Person knowledgeable about assessing USF to end-users
- Person knowledgeable about Block 3 reporting