



Schools & Libraries Committee

Audit Report Briefing Book

Monday, April 27, 2026

Available For Public Use

Universal Service Administrative Company

700 12th Street, NW, Suite 900

Washington, D.C. 20005

Summary of the Schools and Libraries Support Mechanism Beneficiary Audit Report Released: January 2026.

Entity Name	Number of Findings	Significant Findings	Amount of Support	Monetary Effect	USAC Management Recovery Action	Commitment Adjustment	Entity Disagreement
Attachment A Bnei Tzion	0	<ul style="list-style-type: none"> Not applicable. 	\$243,000	\$0	\$0	\$0	N/A
Total	0		\$243,000	\$0	\$0	\$0	

INFO Item: Audit Released January 2026
Attachment A
4/27/2026

Attachment A

SL2025LR011

*Limited Scope Performance Audit
of
Bnei Tzion's*

*Compliance with the Federal Universal Service Fund E-Rate
Support Mechanism Rules*

for Funding Year 2023

Conducted for:

*Universal Service Administrative Company
USAC Audit No. SL2025LR011*


MANAGEMENT CONSULTANTS &
CERTIFIED PUBLIC ACCOUNTANTS
1420 K Street, NW
Suite 910
Washington, DC 20005

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Executive Summary

January 5, 2026

Ms. Teleshia Delmar, Vice President – Audit and Assurance Division
Universal Service Administrative Company
700 12th Street, N.W., Suite 900
Washington, DC 20005

Dear Ms. Delmar:

The Universal Service Administrative Company (USAC or Administrator), Audit and Assurance Division (AAD), engaged Regis & Associates, PC to audit the compliance of Bnei Tzion (Beneficiary), Billed Entity Number (BEN) 17016385, using regulations set forth in 47 C.F.R. Part 54 and orders governing the federal Universal Service E-Rate Program, as well as other program requirements (collectively, the Federal Communications Commission (FCC) Rules). Compliance with the FCC Rules is the responsibility of the Beneficiary. Our responsibility is to make a determination regarding the Beneficiary's compliance with the FCC Rules, based on our limited scope performance audit.

We conducted the audit in accordance with *Generally Accepted Government Auditing Standards* (GAGAS) issued by the Comptroller General of the United States (2018 Revision, as amended). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on the audit objectives. The audit included examining, on a test basis, evidence supporting the competitive bidding process undertaken to select Service Providers, data used to calculate the discount percentage and the type and amount of services received, as well as performing other procedures we considered necessary to make a determination regarding the Beneficiary's compliance with the FCC Rules. The evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

Based on the test work performed, our examination did not disclose any areas of non-compliance with the FCC Rules that were in effect during the audit period. Regis & Associates, PC's determination is based on the circumstances in this audit and is neither binding nor limiting to any other past or future Regis & Associates, PC, USAC, or FCC verification, audit, or investigation.

Certain information may have been omitted from this report concerning communications with USAC management or other officials and/or details about internal operating processes or investigations. This report is intended solely for the use of USAC, the Beneficiary, and the FCC; and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of those procedures for their purposes. This report is not confidential and may be released to a requesting third party.

We appreciate the cooperation and assistance extended by you and your staff during the audit.

Sincerely,

Regis & Associates, PC

Regis & Associates, PC

Washington, DC

January 5, 2026

1420 K Street, NW Suite 910, Washington, DC 20005; Tel: 202-296-7101; Fax: 202-296-7284; www.regispa.com

Purpose, Scope, Background, and Procedures

Purpose

The purpose of the audit was to determine whether the Beneficiary complied with the FCC Rules.

Scope

The following chart summarizes the E-Rate program support amounts committed and disbursed to the Beneficiary for Funding Year 2023 (audit period):

Service Type	Amount Committed	Amount Disbursed
Data Transmission and/or Internet Access	\$243,000	\$243,000

Note: The amounts committed and disbursed reflect funding year activity, as of the commencement of the audit.

The committed total represents one FCC Form 471 application, *Description of Services Ordered and Certification Form*, with two Funding Request Numbers (FRNs). We selected the two funded FRNs¹, which represent \$243,000 of the funds committed and \$243,000 of the funds disbursed during the audit period, to perform the procedures enumerated below with respect to the Funding Year 2023 applications submitted by the Beneficiary.

Background

The Beneficiary is a private religious school located in Brooklyn, New York, that provides religious and secular education to over 1,600 K-8 students. The Beneficiary’s education curriculum includes, in addition to rigorous religious studies, courses of study in math, English language arts, science and social studies, all taught in English.

Procedures

We performed the following procedures:

A. Application Process

We obtained an understanding of the Beneficiary’s processes relating to the E-Rate program. Specifically, we examined documentation to determine whether it supported effective use of funding and demonstrated that adequate controls existed to determine whether funds were used in accordance with the FCC Rules. We conducted inquiries and direct observation/inspection of documentation to determine whether the Beneficiary was eligible to receive funds and had the necessary resources to support the equipment and services for which funding was requested. We also conducted inquiries to

¹ The FRNs included in the scope of this audit were: 2399031770 and 2399031785.

obtain an understanding of the process the Beneficiary used to calculate its discount percentage and validate its accuracy.

We obtained and examined documentation to determine whether the Beneficiary complied with the E-Rate program Children’s Internet Protection Act (CIPA) requirements. Specifically, we obtained and evaluated the Beneficiary’s Internet Safety Policy. We obtained an understanding of the process by which the Beneficiary communicated and administered this policy.

B. Competitive Bid Process

We obtained and examined documentation to determine whether the Beneficiary properly selected a Service Provider that provided eligible services, and price of the eligible services was the primary factor considered. We also obtained and examined evidence that the Beneficiary waited the required 28 days from the date the FCC Form 470, *Description of Services Requested and Certification Form*, was posted on USAC’s website before executing a month-to-month agreement with the selected Service Provider.

C. Invoicing Process

We obtained and examined invoices for which payment was disbursed by USAC to determine whether the services identified on the FCC Form 474 Service Provider Invoices (SPIs) and corresponding Service Provider bills were consistent with the terms and specifications of the Service Provider agreements. We also examined documentation to determine whether the Beneficiary paid its non-discounted share in a timely manner.

D. Reimbursement Process

We obtained and examined invoices submitted for reimbursement for the equipment and services delivered to the Beneficiary and performed procedures to determine whether USAC was invoiced properly. Specifically, we reviewed invoices associated with the SPI forms for equipment and services provided to the Beneficiary. We verified that the equipment and services identified on the SPI forms and corresponding Service Provider bills were consistent with the terms and specifications of the Service Provider agreements, and eligible in accordance with the E-Rate Eligible Services List.

** This concludes the audit report.**