

Lifeline – Documentation for Auditors Checklist

General Requirements

Documentation to support general audit requirements

- Financial statements
- Written policies and procedures related to compliance with Lifeline program requirements
- Company organizational chart, showing the individuals responsible for processing, reviewing, and approving data submitted in Lifeline program filings
- Annual financial statements
- Audit reports for financial, internal control, or any other audits that have a direct or indirect impact on data submitted in Lifeline program filings
- Local exchange tariff (or pricing list/service plan if no local exchange tariff) for Lifeline and non-Lifeline services

Number of Subscribers Reported in the Lifeline Claims System (LCS)

Documentation to support reporting of subscriber numbers

Provide the following information for each subscriber claimed in the LCS (opt-out states only):

- Subscriber first and last name
- Subscriber address (physical/service address)
- Subscriber apartment, unit, or lot number (as applicable)
- Subscriber city, state, and zip code
- Subscriber telephone number
- Subscriber date of birth
- Last four digits of subscriber's Social Security Number or Tribal identification number
- Lifeline start date (when the subscriber first began receiving Lifeline discounts)
- Lifeline disconnect date (if applicable)
- Relevant service provided (voice, broadband, or bundle)
- Dollar value of Lifeline discounts provided, broken down by non-Tribal Lifeline, Tribal Lifeline, and Tribal Link-Up

Number of Subscribers Reported on the FCC Form 555

Documentation of recertification and non-usage results

Provide the following information for each subscriber reported in recertification results on the FCC Form 555 (opt-out states only):

- Subscriber first and last name
- Subscriber address (physical/service address)
- Subscriber apartment, unit, or lot number (as applicable)
- Subscriber city, state, and zip code
- Subscriber telephone number

- Lifeline start date (when the subscriber first began receiving Lifeline discounts)
- Identification of the column where the subscriber was recorded on the FCC Form 555 (directly contacted, responded to recertification, did not respond to recertification, etc.)

Provide the following information for each subscriber reported in non-usage results on the FCC Form 555, if applicable (opt-out states only):

- Subscriber first and last name
- Subscriber address (physical/service address)
- Subscriber apartment, unit, or lot number (as applicable)
- Subscriber city, state, and zip code
- Subscriber telephone number
- De-enrollment month for non-usage

Subscriber Eligibility to Receive Lifeline Program Support

Documentation to demonstrate eligibility (opt-out states only)

- Subscriber certification and recertification documentation
- One-per-household worksheets (if applicable)
- Copies of eligibility documentation reviewed to confirm subscriber eligibility or name of third-party administrator/eligibility database relied upon to confirm subscriber eligibility
- Usage activity to demonstrate subscriber used the Lifeline-supported service

Lifeline Program Support Passed Through to Subscribers

Documentation detailing amounts of passed-through program support

- Subscriber bills (if mailed to subscribers)
- System downloads showing the date, service type, and amount of the discount provided

Adequacy of Advertising Efforts

Documentation of advertising initiatives

- Evidence of advertising for Lifeline discounts (flyers, newspaper advertisements, radio or television commercials, etc.)
- Advertising schedules or locations targeted for Lifeline advertisements
- Evidence of advertising for non-Lifeline services (flyers, newspaper advertisements, radio or television commercials, etc.)

Subscriber Notifications

Documentation of subscriber notifications

- Samples of notifications (mailed letters, voice recordings, text messages, etc.) sent to subscribers for non-usage (if applicable)

Compliance With Minimum Service Standards

Documentation supporting compliance with minimum service standards

- Documentation to demonstrate subscriber received service that meets the minimum service standards
- Documentation that describes the devices offered to Lifeline subscribers, including a description of Wi-Fi and hotspot capabilities (as applicable)
- Advertising schedules or locations targeted for Lifeline advertisements

Compliance With Enrollment Representative Rules

Documentation supporting compliance with enrollment agent rules

- Chart of Accounts
- General Ledger account detail for sales compensation, commission, and bonuses paid accounts
- Documentation associated with any third-party marketing organizations, such as contracts, invoices, or other documentation between the ETC and these firms
- Payroll reports showing compensation broken out by type (i.e., salaries, bonus, commission, etc.)
- Detailed commission reports showing calculations and explanations of inputs

Reseller-Based Telecommunication Providers

Documentation of the number of subscriber lines leased

- Vendor invoices indicating active leased lines