

Universal Service Administrative Company (USAC)

RFP AA-19-100 - Federal USF Contributor Revenue Audit Services

No.	Question	Answer
1	Can USAC provide a sample audit report template, as described in the attached RFP?	Yes. Please see attachment.
2	Can USAC provide the location of the audited entity, as described in the attached RFP?	USAC will directly email the information related to the auditee to the offerors who have submitted a signed NDA. To request a copy of the NDA please send an email to rfp@usac.org .
3	The RFP requirements state that, "Auditors must be familiar with the Rules governing the USF and contributions to the USF." Is this a mandatory requirement? Limiting the scope of services to only the companies with the prior USF experience may negatively impact the size of the pool of potential bidders, which in turn, will limit the competition and competitive pricing. Further, becoming familiar with the rules governing the USF is part of the required audit planning process and does not require prior advance USF knowledge.	Yes, this is a mandatory requirement. Although USAC will provide audit training, being familiar with the USF Rules is required given the complexity of the subject matter.

UNIVERSAL SERVICE ADMINISTRATIVE COMPANY
Beneficiary & Contributor Audit Program

Contributor Revenue Audit Report Example

Filer Name

Performance Audit on Compliance with Federal Universal Service Fund
Contributor Rules
USAC Audit No. <<AUDIT NUMBER>>

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[DATE]

«CERTIFIER_FIRST_NAME» «CERTIFIER_LAST_NAME», «TITLE»
«LEGAL_NAME_OF_FILER»
«CONTACT_ADDRESS_1»
«CONTACT_ADDRESS_2»
«CONTACT_ADDRESS_3»
«CONTACT_CITY», «CONTACT_ST» «CONTACT_ZIP»

Dear «Mr./Ms.» «CERTIFIER_LAST_NAME»:

Notes to Report Preparer:

- *Yellow highlighting represents footnotes/other wording added to the template to represent specific reportable incidents/issues that may not apply depending on the specific details related to the audit. The appropriate inclusion/exclusion of this language may be determined based on the nature of the wording, and as such, this is not presented as a “choice” (see below blue highlighting and blue text explanations).*
- *Blue highlighting represents instances where a choice of wording must be made.*
- *Pink highlighting represents a footnote that will need to be checked/updated based on the Form year of the Instructions.*
- *Blue, underlined text represents instances where several paragraph wording options are available, based on different scenarios represented in the audit.*
- *All text and footnotes should be formatted for spacing. 0pt for before and after and “single” should be selected.*
- *DAF/OM titles should be in the “intense emphasis” style so that the title will automatically populate in the Table of Contents.*
- *DAF/OM body style should be “normal” and all text should be formatted to 0pt for before and after and “single” line spacing.*
- *Tables should be formatted to be 6.36” wide.*
- *USAC logo should be in the header on the Cover page, Table of Contents, and first page of the Executive Summary. Custom Draft Watermarks should appear on all pages. If you need to make any updates to the headings/footers, you will need to add a section break in order to adjust the settings for that page only, since otherwise it will be universally applied across the document. Please see your supervisor if you have any questions or need to make modifications to the section/page breaks.*

The Universal Service Administrative Company (USAC or Administrator) Audit and Assurance Division (AAD) audited the compliance of <<LEGAL NAME OF FILER>>, Filer Identification Number <<FILER ID>>, (the Filer) in completing its revised <<FORM YEAR>> Telecommunications Reporting Worksheet FCC Form 499-A submitted on <<MONTH DD, YYYY>> (<<FORM YEAR>> FCC Form 499-A) and assessing federal Universal Service Fund (USF) recovery charges to customers, using Federal Communications Commission (FCC or Commission) rules and orders set forth primarily in 47 C.F.R. Part 54, as well as the <<FORM YEAR>> FCC Form 499-A Instructions (collectively, the Rules). Compliance with the Rules is the responsibility of the Filer. AAD's responsibility is to make a determination regarding the Filer's compliance with the Rules based on the audit.

AAD conducted the audit in accordance with Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States (2011 revision, as amended). Those standards require that AAD plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for its findings and conclusions based on the audit objectives. The audit included examining, on a test basis, evidence supporting the data used to calculate the USF reporting and contribution obligations, customer invoices to recalculate federal USF recovery charges, as well as performing other procedures AAD considered necessary to make a determination regarding the Filer's compliance with the Rules. Except for the below-mentioned limitation on the scope of our audit, the evidence obtained provides a reasonable basis for AAD's findings and conclusions based on the audit objectives.

Based on the test work performed, our examination disclosed <<XX>> detailed audit finding(s) (Finding(s)) AND/OR <<XX>> other matter(s) (Other Matter(s)) discussed in the Audit Results section. For the purpose of this report, a Finding is a condition that shows evidence of non-compliance with the Rules that were in effect during the audit period. Also, for purposes of this report, an Other Matter is a condition for which a guidance request is outstanding with the FCC on a particular matter AND/OR a condition for which AAD has identified an instance(s) for FCC Form 499-A best practices AND/OR a condition for which AAD has identified an internal control weakness(es) that impacts the FCC Form 499-A related process.

Note to Report Preparer: Only include the sentence related to best practice/internal control Other Matters if we have an issue in the report related to those areas. Select language for the specific type of Other Matter.

In accordance with GAGAS, AAD also noted certain instances of non-compliance with certain provisions of laws and regulations that were not part of the audit objectives that AAD has reported to the Filer in a separate letter.

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 Filer, 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 confidential and its distribution is limited pursuant to the requirements of 47 C.F.R. § 54.711(b).

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

Sincerely,

Teleshia Delmar
USAC Vice President of Audit and Assurance

cc: Radha Sekar, USAC Chief Executive Officer
Charles Salvator, USAC Vice President of Finance and Chief Financial Officer

AUDIT RESULTS

Description	Estimated Effect on USF Contribution Base
Finding #1: <<TITLE OF DAF>> <i>Rule Violation(s):</i> <ul style="list-style-type: none"> <<Insert short description of rule>> (<<insert criteria #>>) 	
Finding #2: <<TITLE OF DAF>> <i>Rule Violation(s):</i> <ul style="list-style-type: none"> <<Insert short description of rule>> (<<insert criteria #>>) 	
Finding #3: <<TITLE OF DAF>> <i>Rule Violation(s):</i> <ul style="list-style-type: none"> <<Insert short description of rule>> (<<insert criteria #>>) 	
Other Matter #1: <<TITLE OF OM>> <<Insert brief description of OM>>	\$0 ¹
Other Matter #2: <<TITLE OF OM>> <<Insert brief description of OM>>	\$0 ²
TOTAL	

Note to Report Preparer: Amount should be in parentheses if the effect reduces the contribution base.

Note to Report Preparer: If the Filer has only one Finding or one Other Matter, remove the numbering.

Note to Report Preparer: If the Filer has only one rule violation, remove the “s”, the bullet and align language to the left margin.

¹ The monetary effect associated with the Other Matter will not be determined until USAC receives guidance from the FCC and any additional testing is completed by AAD, if necessary.

² *Id.*

SUMMARY OF MONETARY FINDINGS AND EFFECT

If increased contribution base and increased obligation (no exemptions)

As a result of the Finding(s) and as detailed below, the estimated effect on the Filer's <<FORM YEAR AUDITED>> federal USF contribution base is an increase of <<INCREASE TO CONTRIBUTION BASE AMOUNT>>. Based on this amount, the Filer's estimated additional federal USF contribution obligation is <<INCREASE TO CONTRIBUTION OBLIGATION>> for the period audited.³

If decreased contribution base, but deadline for downward revision has expired

As a result of the Finding(s) and as detailed below, the estimated effect on the Filer's <<FORM YEAR AUDITED>> federal USF contribution base is a decrease of <<DECREASE TO CONTRIBUTION BASE AMOUNT>>. Based on this amount, the Filer has no additional federal USF contribution obligation for the period audited.⁴

If decreased contribution base, but deadline for downward revision has expired (LIRE status)

As a result of the Finding(s) and as detailed below, the estimated effect on the Filer's <<FORM YEAR AUDITED>> federal USF contribution base is a decrease of <<CHANGE TO CONTRIBUTION BASE AMOUNT>>. The Filer qualifies for the Limited International Revenues Exemption (LIRE)⁵ and, therefore, the Filer's contribution base was calculated using the Filer's audited interstate revenues less the Filer's reported interstate revenues. Based on this amount, the Filer has no additional federal USF contribution obligation for the period audited.⁶

If change to contribution base, but no additional contribution (*de minimis* exemption)

As a result of the Finding(s) and as detailed below, the estimated effect on the Filer's <<FORM YEAR AUDITED>> federal USF contribution base is an increase OR decrease of <<CHANGE TO CONTRIBUTION BASE AMOUNT>>. Despite the increase OR decrease, the Filer still qualifies for the *de minimis*

³ Due to rounding, amounts presented do not add up precisely to the totals provided on Lines 419, 420, 423, 512 and 514.

⁴ Due to rounding, amounts presented do not add up precisely to the totals provided on Lines 419, 420, 423, 512 and 514.

⁵ See 47 C.F.R. § 54.706(c); accord Instructions to the Telecommunications Reporting Worksheet, FCC Form 499-A, Table 4 at 47 (2016) (2016 Instructions).

⁶ Due to rounding, amounts presented do not add up precisely to the totals provided on Lines 419, 420, 423, 512 and 514.

exemption⁷ and, therefore, the Filer continues to have no federal USF contribution obligation for the period audited.⁸ However, AAD notes that the Finding(s) may have an effect on the other funds.

If increased contribution base and additional contribution (LIRE status)

As a result of the Finding(s) and as detailed below, the estimated effect on the Filer's <<FORM YEAR AUDITED>> federal USF contribution base is an increase of <<CHANGE TO CONTRIBUTION BASE AMOUNT>>. The Filer qualifies for the Limited International Revenues Exemption (LIRE)⁹ and, therefore, the Filer will be assessed additional contributions based on the Filer's audited interstate revenues less the Filer's reported interstate revenues. Based on this amount, the Filer's estimated additional federal USF contribution obligation is <<INCREASE TO CONTRIBUTION OBLIGATION>> for the period audited.¹⁰

If increased contribution base and additional contribution (loss of *de minimis* exemption status)

As a result of the Finding(s) and as detailed below, the estimated effect on the Filer's <<FORM YEAR AUDITED>> federal USF contribution is an increase of <<INCREASE TO CONTRIBUTION BASE AMOUNT>>. As a result, the Filer does not qualify for the *de minimis* exemption¹¹ and, therefore, the Filer will be assessed contributions on the total audited **interstate OR interstate and international** revenues. Based on this amount, the Filer's estimated federal USF contribution obligation is <<INCREASE TO CONTRIBUTION OBLIGATION>> for the period audited.¹²

If increased contribution base and additional contribution (loss of LIRE status)

As a result of the Finding(s) and as detailed below, the estimated effect on the Filer's <<FORM YEAR AUDITED>> federal USF contribution is an increase of <<INCREASE TO CONTRIBUTION BASE AMOUNT>>. As a result, the Filer does not qualify for the Limited International Revenues Exemption (LIRE)¹³ and, therefore, the Filer will be assessed contributions based on the Filer's audited interstate

⁷ See 47 C.F.R. § 54.708; *accord* Instructions to the Telecommunications Reporting Worksheet, FCC Form 499-A, § III.A.2.a at 6-7 (2016) (2016 Instructions).

⁸ Due to rounding, amounts presented do not add up precisely to the totals provided on Lines 419, 420, 423, 512 and 514.

⁹ See 47 C.F.R. § 54.706(c); *accord* Instructions to the Telecommunications Reporting Worksheet, FCC Form 499-A, Table 4 at 47 (2016) (2016 Instructions).

¹⁰ Due to rounding, amounts presented do not add up precisely to the totals provided on Lines 419, 420, 423, 512 and 514.

¹¹ See 47 C.F.R. § 54.708; *accord* Instructions to the Telecommunications Worksheet, FCC Form 499-A, § III.A.2.a at 6-7 (2016) (2016 Instructions).

¹² Due to rounding, amounts presented do not add up precisely to the totals provided on Lines 419, 420, 423, 512 and 514.

¹³ See 47 C.F.R. § 54.706(c); *accord* Instructions to the Telecommunications Worksheet, FCC Form 499-A, Table 4 at 47 (2016) (2016 Instructions).

and international revenues less the Filer's reported interstate revenues. Based on this amount, the Filer's estimated additional federal USF contribution obligation is <<INCREASE TO CONTRIBUTION OBLIGATION>> for the period audited.¹⁴

If no monetary effect associated with Findings, but a Finding did occur

As detailed below, there is no monetary effect associated with the Finding(s) as they relate to the Filer's <<FORM YEAR AUDITED>> federal USF and the Filer does not have an additional federal USF contribution obligation for the period audited.¹⁵ However, AAD notes that the Finding(s) may have an effect on the other funds.

If no monetary effect due to LIRE and *de minimis* exemption

As detailed below, there is no monetary effect associated with the Finding(s) as they relate to the Filer's <<FORM YEAR AUDITED>> federal USF and the Filer does not have an additional federal USF contribution obligation for the period audited because the Filer qualifies for the Limited International Revenues Exemption (LIRE)¹⁶ and the *de minimis* exemption.¹⁷ However, AAD notes that the Finding(s) may have an effect on the other funds.¹⁸

Additional paragraph for limited scope audits

AAD performed test work over revenues the Filer reported as other than U.S. telecommunications revenues OR reseller revenues OR private line revenues on its <<FORM YEAR AUDITED>> FCC Form 499-A. Therefore, AAD audited revenues reported on Line(s) <<INSERT REPORTED LINES WITHIN THE SCOPE OF THE AUDIT>> of the Filer's form. Audited amounts in the table below for other FCC Form 499-A lines are outside the scope of our audit, and represent the amounts reported by the Filer plus any audit adjustments from the testing of the Filer's reported other than U.S. telecommunications revenues OR reseller revenues OR private line revenues.

¹⁴ Due to rounding, amounts presented do not add up precisely to the totals provided on Lines 419, 420, 423, 512 and 514.

¹⁵ Due to rounding, amounts presented do not add up precisely to the totals provided on Lines 419, 420, 423, 512 and 514.

¹⁶ See 47 C.F.R. § 54.706(c); accord Instructions to the Telecommunications Worksheet, FCC Form 499-A, Table 4 at 47 (2016) (2016 Instructions).

¹⁷ See 47 C.F.R. § 54.708; accord Instructions to the Telecommunications Worksheet, FCC Form 499-A, § III.A.2.a at 6-7 (2016) (2016 Instructions).

¹⁸ Due to rounding, amounts presented do not add up precisely to the totals provided on Lines 419, 420, 423, 512 and 514.

20XX FCC Form 499-A	Total Amount Reported	Interstate Amount Reported	International Amount Reported	Total Audited Amount	Interstate Amount Audited	International Amount Audited	Estimated Effect on USF Contribution Base
XXX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
XXX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
XXX	\$0			\$0			
419	\$0	\$0	\$0	\$0	\$0	\$0	
420	\$0	\$0	\$0	\$0	\$0	\$0	
421	\$0	\$0	\$0	\$0	\$0	\$0	
422	\$0	\$0	\$0	\$0	\$0	\$0	\$0
423	\$0	\$0	\$0	\$0	\$0	\$0	
511	\$0	\$0		\$0	\$0		
512	\$0	\$0		\$0	\$0		
513	\$0	\$0		\$0	\$0		
514	\$0	\$0		\$0	\$0		
Total Estimated Effect on USF Contribution Base							\$0
Total Estimated Additional USF Contribution Obligation							\$0

USAC MANAGEMENT RESPONSE

USAC Management concurs with AAD's Findings. Attached to this audit report is a separate letter to the Filer with instructions for correcting certain FCC Form 499-A filings based on the Findings, and appealing AAD's determinations reflected in this audit report. See the USAC Management Response section of <<DAF Name>> Detailed Audit Finding OR <<OM Name>> Other Matter for additional details.

PURPOSE, SCOPE, BACKGROUND AND PROCEDURES

PURPOSE

The purpose of the audit was to determine whether the Filer complied with the Rules. Specifically, AAD evaluated the accuracy and completeness of the revenues and other information reported by the Filer on its <<FORM YEAR>> FCC Form 499-A to identify any potential misstatements that may result in a change to the Filer's USF reporting and contribution obligations for the period audited.

Additionally, AAD determined whether the Filer was compliant with the Rules as they relate to USF recovery charges on customer invoices.

SCOPE

The scope of the audit included the Filer's <<FORM YEAR>> FCC Form 499-A (covering the period January 1, <<CALENDAR YEAR>> through December 31, <<CALENDAR YEAR>>) and calendar year <<CALENDAR YEAR>> customer invoices.

BACKGROUND

The Filer primarily operates as an <<DESCRIPTION OF FILER'S BUSINESS/PRIMARY TELECOMMUNICATIONS ACTIVITIES>>. During the period under audit, the Filer's main products included <<LIST MAIN PRODUCTS/SERVICES OFFERED>>. The Filer is headquartered in <<STATE>> and provides services in <<LIST STATES (IF LESS THAN THREE) OR various states OR various states and countries>>.

Non-LIRE and non-de minimis Filers with Revenues Subject to USF Assessment

The Filer reported the following revenues on its <<FORM YEAR>> FCC Form 499-A as subject to USF contribution assessment:

<<FILER NAME>> <<FORM YEAR>> FCC Form 499-A	
Interstate Revenue	<<\$XXX,XXX>>
International Revenue	<<\$XXX,XXX>>
TOTAL	<<\$XXX,XXX>>

Non-LIRE and non-de minimis Filers with No Revenues Subject to USF Assessment

The Filer did not report any revenues as subject to USF contribution assessment on its 20XX FCC Form 499-A.

De minimis Filers

The Filer reported the following revenues on its <<FORM YEAR>> FCC Form 499-A as subject to USF contribution assessment, which as reported qualified the Filer for the *de minimis* exemption.¹⁹ As a result, the Filer's revenues were not subject to USF contribution assessment.

<<FILER NAME>> <<FORM YEAR>> FCC Form 499-A	
Interstate Revenue	<<\$XXX,XXX>>
International Revenue	<<\$XXX,XXX>>
TOTAL	<<\$XXX,XXX>>

The Filer reported international revenues totaling <<\$DOLLAR AMOUNT>> on its <<FORM YEAR>> FCC Form 499-A. Because the Filer qualified for the Limited International Revenues Exemption (LIRE),²⁰ these international revenues were not subject to USF contribution assessment.

Note to Report Preparer: Only include the paragraph highlighted above if the de minimis Filer also qualified for the LIRE, but does not report 100% of its revenues as international (see option below for Filers that report 100% of its revenues as international. Also note \$0 for the International Revenue in the Table for the LIRE Filer.

LIRE Only Filers

The Filer reported the following revenues on its <<FORM YEAR>> FCC Form 499-A as subject to USF contribution assessment:

<<FILER NAME>> <<FORM YEAR>> FCC Form 499-A	
Interstate Revenue	<<\$XXX,XXX>>
International Revenue	\$0
TOTAL	<<\$XXX,XXX>>

The Filer also reported international revenues totaling <<\$DOLLAR AMOUNT>> on its <<FORM YEAR>> FCC Form 499-A. Because the Filer qualified for the Limited International Revenues Exemption (LIRE),²¹ these international revenues were not subject to USF contribution assessment.

100% International Filers

¹⁹ See 47 C.F.R. § 54.708; *accord* Instructions to the Telecommunications Reporting Worksheet, FCC Form 499-A, § III.A.2.a at 6-7. (2016) (2016 Instructions).

²⁰ See 47 C.F.R. § 54.706(c); *accord* Instructions to the Telecommunications Reporting Worksheet, FCC Form 499-A, Table 4 at 47 (2016) (2016 Instructions).

²¹ See 47 C.F.R. § 54.706(c); *accord* Instructions to the Telecommunications Reporting Worksheet, FCC Form 499-A, Table 4 at 47 (2016) (2016 Instructions).

The Filer reported only international revenues totaling <<\$DOLLAR AMOUNT>> on its <<FORM YEAR>> FCC Form 499-A, thus qualifying the Filer for the Limited International Revenues Exemption (LIRE)²² and the *de minimis* exemption.²³ As a result, the Filer's revenues were not subject to USF contribution assessment.

Note to Report Preparer: Do not include Table if only international revenues were reported.

PROCEDURES

AAD performed the following procedures:

A. Total Revenue

AAD reconciled total revenues reported on the <<FORM YEAR>> FCC Form 499-A to the Filer's books of account and/or billing system reports to determine whether the Filer correctly reported revenues from all sources on its <<FORM YEAR>> FCC Form 499-A in accordance with the Rules.

B. Revenue Reporting Category

AAD reviewed supporting documentation and compared descriptions of the Filer's product offerings to reported revenue categories in Blocks 3 and 4 of the <<FORM YEAR>> FCC Form 499-A to determine whether the Filer reported revenues in the correct reporting category.

C. Customer Reporting Category

AAD evaluated customer information and documentation maintained by the Filer, USAC and the FCC to determine whether the Filer reported its revenue in the correct customer category (i.e., reseller or end-user) on its <<FORM YEAR>> FCC Form 499-A.

D. Allocating Revenues among the Jurisdictions

AAD compared supporting documentation for the Filer's jurisdictional (i.e., intrastate, interstate and/or international) percentages or amounts to percentages or amounts reported on its <<FORM YEAR>> FCC Form 499-A to determine the accuracy of the Filer's jurisdiction reporting.

E. Filer Information, Additional Revenue Breakouts and Certification

AAD compared general Filer information and information from billing system reports and product offerings to company information and revenue breakouts reported in Blocks 1, 2, 5 and 6 of the <<FORM YEAR>> FCC Form 499-A to determine the completeness and accuracy of the Filer's Blocks 1, 2, 5 and 6 reporting.

F. Federal USF Recovery Charges

If audit of a 2016 Form Year or earlier

²² See 47 C.F.R. § 54.706(c); *accord* Instructions to the Telecommunications Reporting Worksheet, FCC Form 499-A, Table 4 at 47 (2016) (2016 Instructions).

²³ See 47 C.F.R. § 54.708; *accord* Instructions to Telecommunications Reporting Worksheet, FCC Form 499-A, § III.A.2.a at 6-7 (2016) (2016 Instructions).

AAD reviewed and recalculated federal USF recovery charges on calendar year <<CALENDAR YEAR>> customer invoices to determine whether the Filer was compliant with the Rules as they relate to USF recovery charges on customer invoices.

If audit of a 2017 Form Year or later

AAD evaluated the presentation and accuracy of federal USF recovery charges on calendar year <<CALENDAR YEAR>> customer invoices to determine whether the Filer was compliant with the Rules as they relate to USF recovery charges on customer invoices.

Note to Report Preparer: For Limited Scope Audits, only include the procedures as applicable to the scope of the audit.

DETAILED AUDIT FINDING(S) AND OTHER MATTER(S)

Detailed Audit Finding OR Other Matter #1: <<TITLE>>

CONDITION

<<Language from related Finding/OM>>

CAUSE

<<Language from related Finding/OM>>

EFFECT

This Finding resulted in an **increase OR decrease** to the Filer's <<FORM YEAR>> USF contribution base as detailed below:

20XX FCC Form 499-A Line	Description of Adjustment	Total	Interstate	International	Estimated Effect on USF Contribution Base
XXX	Correct line reporting for <<service>> revenue originally reported on Line XXX	\$0	\$0	\$0	\$0
XXX	<<issue description>>	\$0	\$0	\$0	\$0
XXX	Total Adjustment	\$0	\$0	\$0	\$0
XXX	Incorrect line reporting of <<service>> revenue (Revenue moved to Line XXX)	\$0	\$0	\$0	\$0
XXX	<<issue description>>	\$0	\$0	\$0	\$0
XXX	Total Adjustment	\$0	\$0	\$0	\$0
Finding #1 Total Estimated Effect on USF Contribution Base					\$0

RECOMMENDATION

<<Language from related Finding>>

FILER RESPONSE

<<Language from the Filer>>

AAD RESPONSE

<<Language from AAD>>

Note to Preparer: An AAD response is typically included if the filer disagrees with the Finding/OM, or if AAD chooses to include other information based on the filer's response.

USAC MANAGEMENT RESPONSE

<<Language from Fin Ops/Legal>>

Note to Preparer: A USAC Management Response is included in the DAF/OM if there is an additional response outside of the standard language from the USAC Management Response section in the intro of the audit report.

Detailed Audit Finding OR Other Matter #2: <<TITLE>>

CONDITION

<<Language from related Finding>>

CAUSE

<<Language from related Finding>>

EFFECT

This Finding resulted in an **increase OR decrease** to the Filer's <<FORM YEAR>> USF contribution base as detailed below:

20XX FCC Form 499-A Line	Description of Adjustment	Total	Interstate	International	Estimated Effect on USF Contribution Base
XXX	Correct line reporting for <<service>> revenue originally reported on Line XXX	\$0	\$0	\$0	\$0
XXX	<<issue description>>	\$0	\$0	\$0	\$0
XXX	Total Adjustment	\$0	\$0	\$0	\$0
XXX	Incorrect line reporting of <<service>> revenue (Revenue moved to Line XXX)	\$0	\$0	\$0	\$0
XXX	<<issue description>>	\$0	\$0	\$0	\$0
XXX	Total Adjustment	\$0	\$0	\$0	\$0
Finding #2 Total Estimated Effect on USF Contribution Base					\$0

RECOMMENDATION

<<Language from related Finding>>

FILER RESPONSE

<<Language from the Filer>>

AAD RESPONSE

<<Language from AAD>>

Note to Preparer: An AAD response is typically included if the filer disagrees with the Finding/OM, or if AAD chooses to include other information based on the filer's response.

USAC MANAGEMENT RESPONSE

<<Language from Fin Ops/Legal>>

Note to Preparer: A USAC Management Response is included in the DAF/OM if there is an additional response outside of the standard language from the USAC Management Response section in the intro of the audit report.

CRITERIA

Criteria #	Description
<<#>>	<<Applicable language from criteria>>

AUDIT ADJUSTMENTS BY FCC FORM 499-A LINE

20XX FCC Form 499-A Line	Finding	Description of Adjustment	Total	Interstate	International	Estimated Effect on USF Contribution Base
XXX		Reported	\$0	\$0	\$0	
	#	<<Issue description>>	\$0	\$0	\$0	\$0
XXX		Audited Amount	\$0	\$0	\$0	\$0
XXX		Reported	\$0	\$0	\$0	
	#	<<Issue description>>	\$0	\$0	\$0	\$0
XXX		Audited Amount	\$0	\$0	\$0	\$0
Total Estimated Effect on USF Contribution Base						\$0

Note to Preparer: If the table appears small or shrunken, format the size of the table by: right clicking on table > Format Object > Size. Ensure you unlock "Aspect Ratio" and then modify height/width as necessary. As noted above, the width should be 6.36.

Note to Preparer: Do not include the Audit Adjustments by Line table if the audit report only contains one Finding