

## E-Rate Program List of Documents to Retain for Audits and to Show Compliance with Program Rules

E-Rate program rules require program participants to retain all documents demonstrating compliance with the rules for at least 10 years after the latter of the last day of the applicable funding year or the service delivery deadline for the funding request. In addition, schools, libraries, and consortia must maintain asset and service inventory records of equipment purchased as components of supported Category Two services for a period of 10 years after purchase.

This list provides guidance regarding the types of E-Rate program documents that should be retained by all program participants – school and library applicants, service providers, and consortia – to comply with FCC audit and [document retention](#) requirements. Not all documents may apply to every participant, and the list is not an exhaustive list. Service providers should also review this list and “Additional Guidance for Service Providers” later in this document to ensure they retain documentation requested during audits and to demonstrate compliance with E-Rate rules.

Applicant Eligibility	
Schools	<p>Documentation that supports that the entities receiving discounted services are eligible for E-Rate.</p> <p>Accreditation, Charter, or other documentation that supports that the entities receiving discounted services meet the state's definition of elementary or secondary school.</p> <ul style="list-style-type: none"><li>• State website printout, matching records</li></ul>
Libraries	Documentation that shows entities receiving discounted services are eligible to receive funds from a state library administrative agency under the Library Services and Technology Act (LSTA).
Non-public Schools or Libraries	Documentation that supports that the school or library is a non-profit entity.
Tribal School	<p>Documentation that supports that the entities receiving discounted services are eligible for E-Rate.</p> <p>Accreditation, Charter, or other documentation that supports that the entities receiving discounted services meet the state's definition of elementary or secondary school.</p> <ul style="list-style-type: none"><li>• State website printout, matching records</li></ul>

Tribal Library	<p>Documentation from an authorizing Tribal government entity (such as a charter or ordinance or letter from the Tribal Council)</p> <ul style="list-style-type: none"> <li>That shows that the applicant is designated a library and has the three characteristics of a library, including regular hours, staff, and materials available for library users, OR</li> <li>Documentation that shows entities receiving discounted services are eligible to receive funds from a state library administrative agency under the Library Services and Technology Act (LSTA).</li> </ul>
Tribal College or University (TCU) Library	Documentation showing that the TCU library serves as a public library and has dedicated library staff, regular hours, and a collection available for public use in its community.
Consortia	<p>Establishing documents and Letter(s) of Agency (LOA) for consortium members.</p> <p>FCC Forms 479, (Certification by Administrative Authority to Billed Entity of Compliance with the Children's Internet Protection Act (CIPA) Form).</p>
Residential Locations	For residential locations receiving E-Rate support, documentation demonstrating the location serves a unique population as defined in the FCC's Sixth Report and Order. For example, location is on Tribal lands; location services students with medical needs; location services students with physical, cognitive, or behavioral disabilities; location where 35 percent or more of the students are eligible for National School Lunch Program (NSLP); or juvenile justice facilities.

FCC FORMS & CERTIFICATIONS		
Document	Applicant	Service Provider
FCC Form 470 (Description of Services Requested and Certification Form)	X	
FCC Form 471 (Description of Services Ordered and Certification Form)	X	
FCC Form 498 (Service Provider and Billed Entity Identification Number and General Contact Information Form)	X	X
FCC Form 472 (Billed Entity Applicant Reimbursement (BEAR) Form)	X	
FCC Form 473 (Service Provider Annual Certification (SPAC) Form)		X

FCC Form 474 (Service Provider Invoice (SPI) Form)		X
FCC Form 479 (Certification by Administrative Authority to Billed Entity of Compliance with the Children's Internet Protection Act Form) consortium members and consortium leaders only	X	
FCC Form 486 (Receipt of Service Confirmation and Children's Internet Protection Act Certification Form)	X	
FCC Form 500 (Funding Commitment Adjustment Request Form)	X	
Delivery confirmations for forms filed outside of EPC (FY2015 and earlier)	X	X

For forms filed in the [E-Rate Productivity Center \(EPC\)](#), you can print/save a PDF copy of forms, notification letters, and correspondence for your records.

USAC LETTERS		
Document	Applicant	Service Provider
FCC Form 470 Receipt Notification Letter (RNL)	X	
FCC Form 471 Receipt Acknowledgment Letter (RAL)	X	X
FCC Form 471 Out Of Window Letter (OOW)	X	
Funding Commitment Decision Letter (FCDL)	X	X
Revised Funding Commitment Decision letter (RFCDLs)	X	X
FCC Form 486 Notification Letter	X	
FCC Form 486 Urgent Reminder Letter	X	
BEAR Remittance Letter or Statements	X	
SPI Remittance Letter or Statements		X
FCC Form 500 Notification Letter	X	
FCC Form 472 (BEAR) Notification Letter	X	
Quarterly Disbursement Reports (QDR)	X	X
Other USAC letters	X	X

COMPETITIVE BIDDING, VENDOR EVALUATION & CONTRACTS		
Document	Applicant	Service Provider
State and local procurement regulations (printout or website reference)	X	

Request for proposals (RFP), public notice, advertisement, amendments/addenda to the RFP with sufficient information for potential vendors to provide a comprehensive bid (e.g., for managed internal broadband services specify the exact equipment/services to be managed).	X	
All vendor responses & bids received (winning and losing)	X	
Bid evaluation criteria, bid evaluation matrix/ worksheets, bid scores, evidence showing price as the primary and most heavily weighted factor, and the only factor considered in the evaluation for that particular evaluation criteria.	X	
Miscellaneous documents related to competitive bidding (memoranda, board minutes, notes to file)	X	
Signed and dated evidence of contracts/service agreements/notice of award letters showing that the applicant waited at least 28 days (until the Allowable Contract Date (ACD)) to enter into a legally binding contract or agreement	X	X
Contract amendments/addendums/extensions	X	X
State master contracts (printout or website reference)	X	
Vendor correspondence	X	X
Documentation of any SPIN change request including copy of notice to original service provider	X	X

PROGRAM INTEGRITY ASSURANCE (PIA) REVIEW		
Document	Applicant	Service Provider
Letter of Agency (LOA) for a consortium	X	
Consultant agreement or LOA	X	
Responses to PIA inquiries (email, faxes, customer service case numbers)	X	
Discount eligibility calculation documentation (Supporting worksheets or reports used to populate the discount calculation information) <ul style="list-style-type: none"> <li>• Student count/National School Lunch Program data (Schools)</li> <li>• Library square footage documentation/maps (Libraries)</li> </ul>	X	
Copies of any policies and/or procedures related to the discount calculation process or methodology (i.e., National School Lunch Program (NSLP), surveys, Provision 1, 2, or 3, etc.)	X	

Schools (including Tribal schools) – Documentation of your student counts for the Funding Year	X	
Libraries (including Tribal libraries) – Documentation of your square footage for the Funding Year	X	
Product service eligibility (e.g., warranties, product descriptions, network diagrams, etc.)	X	X
Request to cancel services	X	

Any worksheets or other records relied upon to fill out the FCC Form 471 application including evidence that all equipment and services on the FCC Form 471 were bid on a related FCC Form 470	X	
Any documents that demonstrate compliance with statutory or regulatory requirements	X	

CHILDREN'S INTERNET PROTECTION ACT (CIPA)		
Document	Applicant	Service Provider
Proof of undertaking actions to comply with CIPA (e.g., reasonable public notice, public meeting or hearing minutes)	X	
Documentation supporting that reasonable public notice was given for the public hearing	X	
Filtering documentation (purchase, installation, use)	X	
Internet safety policy or acceptable use policy, including documentation of the adoption of the policy	X	
Description of the Technology Protection Measure used	X	
A copy of a report (if applicable) or other documentation on the use of the Technology Protection Measure for the funding year(s) subject to audit (i.e., reports from the service provider of Internet sites blocked, bills from the service provider verifying that the filter was operational, etc.)	X	
Consortia Billed Entity – FCC Forms 479 (Certification by Administrative Authority to Billed Entity of Compliance with the Children's Internet Protection Act (CIPA) Form), if CIPA is applicable for those services	X	

Document	Applicant	Service Provider
Asset register/inventory list including location and disposition of equipment (e.g., replacements, upgrades, transfers, or disposals) including equipment model, serial number, quantity installed, location where originally installed, new location, date of installation/transfer, etc.)	X	
Receipt of service/product and installation log (work orders)	X	X
Maintenance log	X	X

Summary of the technology environment and a high-level network diagram/ schematic of equipment	X	
Summary of use of supported service and/or equipment	X	
Any other documentation on the services (such as training and workstations) necessary to make effective use of E-Rate program discounts	X	
Documentation to support any service substitutions	X	X
For Basic Maintenance of Internal Connections (BMIC) – documentation to support that the funded service was received	X	X
For BMIC – Service/Maintenance Logs detailing the eligible maintenance performed on E-Rate eligible equipment	X	X
If E-Rate supported cabling and or circuit drops were installed, a floor plan demonstrating the location of drops and related patch panels and/or switches.	X	
If receiving Managed Internal Broadband Services (MIBS) support, documentation allocating eligible and ineligible equipment and services.	X	

INVOICING & PAYMENTS		
Document	Applicant	Service Provider
Customer bills for supported services	X	X
Proof of payment of discount and non-discount amounts (canceled checks, bank statements) including for consortia members (not consortium lead)	X	X
Reimbursement from vendor verification (For FCC Form 472 (BEAR) forms filed before July 2016)	X	

Detailed procedures for validating/processing service provider bills and submitting invoices to USAC (if applicable)	X	
Reconciliation Worksheet by Funding Request Number (FRN) of service provider bills to invoices submitted to USAC (if applicable) that includes: <ul style="list-style-type: none"> <li>FRN, service provider bill number, billed product or service, quantity and cost per unit, extended billed amount, and sum of all the extended bill amounts that agrees to the total undiscounted amount, so that amount for equipment or service requested on BEAR/SPI form can be traced to actual copies of service provider bills.</li> </ul>	X	X
Worksheet in lieu of bills, for longer bills (Summary of Bills)		X
Summary of bills certification to use the worksheet instead of actual bills (must keep bills)		X
Documentation showing receipt and deposit of any reimbursement amounts received	X	
Miscellaneous (memos to vendors, notes to file, emails)	X	X
Service certification documentation (submitted during invoicing review)		X

#### POST-COMMITMENT CHANGE REQUESTS & APPEALS

Document	Applicant	Service Provider
Appeal request	X	X
Appeals delivery receipt (proof of postmark, fax confirmation, submission date)	X	X
Service substitution request	X	X
Service Provider Identification Number (SPIN) change request	X	X

Documentation of funds returned to USAC	X	X
Invoice deadline extension requests	X	X
Service deadline delivery request (if outside of EPC)	X	X
Transfer of equipment notification (if outside of EPC)	X	

Document	Applicant	Service Provider
Audit documentation (reports of any audits conducted that relate to the E-Rate program or NSLP)	X	X
Copies of financial statements and annual budgets for the funding year(s) under audit review	X	
Copy of the records retention policy	X	X
List of individuals including staff, service providers, and consultants that work on E-Rate program-funding requests, as well as their roles and responsibilities	X	
FCC correspondence	X	X
Policies and procedures regarding the application and procurement process	X	

#### LEGACY DOCUMENTATION (FOR FUNDING YEAR 2015 AND PREVIOUS YEARS)

Document	Applicant	Service Provider
PIA Review Item 21 Attachment (online or paper)	X	
TECHNOLOGY PLAN & APPROVAL LETTER		
Written technology plan with creation date	X	
Approved technology plan	X	
Approved technology plan updates	X	
Certified Technology Plan Approver letter (or screen print if approval is maintained online)	X	
Professional development training log	X	
Technology plan training sign-in sheet	X	

**Note:** If the FCC approves an appeal for applications from FY2015 and before, you must keep required documentation for at least 10 years after the latter of the last day of the applicable funding year or the service delivery deadline for the funding request.

Additional Guidance for Service Providers
USAC also recommends that service providers keep documentation related to:
Copies of policies and procedures, including the following:
<ul style="list-style-type: none"> <li>• Policies and procedures for ensuring beneficiaries are charged the lowest corresponding price (Lowest Corresponding Price (LCP) compliance).</li> <li>• Policies and procedures for ensuring employee compliance with the FCC gift rules.</li> <li>• Policies and procedures for ensuring compliance with the FCC document retention rules.</li> <li>• Conflict of interest policy ensuring independence between the service provider's employees and program beneficiaries (including policies on items such as not being involved with an applicant's competitive bidding process (assisting with completing and/or filing the FCC Form 470, evaluating bids, etc.) if the Service Provider will bid on the requested services.</li> <li>• Policies and procedures for ensuring beneficiaries are accurately billed and USAC is accurately invoiced for E-Rate eligible services.</li> </ul>
Documentation of E-Rate-related training provided to employees.
Copies of all equipment and services contracts with program beneficiaries.
A list and description of the service provider's services offered that are eligible for E-Rate support.
Copies of all correspondence between service provider and program beneficiaries prior to the execution of the contract or agreement for services and throughout the competitive bidding process.
Copies of bills sent to beneficiaries for telecommunications and Internet access services, internal connections, and basic maintenance of internal connections provided. <ul style="list-style-type: none"> <li>• Support for the cost allocation for any equipment or services that are partially eligible for E-Rate support.</li> </ul>
Schedule reconciling the FCC Form(s) 474 submitted to USAC requesting reimbursement to the eligible services identified on the bills sent to beneficiaries.
Copies of BMIC contracts with the beneficiaries. If the beneficiary is responsible for notifying the service provider for BMIC needs, provide a general description of the process for responding to maintenance requests by beneficiaries.
Copies of all price lists for any audited funding year and the previous three years (if different from the audited funding year), including tariffed prices as applicable, for services offered by the provider.
A list of nonresidential customers (including, but not limited to, other schools, school districts, libraries, consortia and other entities) receiving the same or similar services as the beneficiaries.
Documentation to support that beneficiaries paid their required share of E-Rate supported services (non-discounted portion).

General description of the process for billing beneficiaries and for invoicing USAC requesting reimbursement for services provided, if utilizing SPIs (FCC Form 474).