Documentation for Auditors Checklist

General Requirements

Documentation to support general requirements, such as:

- 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 on the Form 497

Documentation to support number of subscribers, such as:

- Subscriber listing with the following information for each subscriber claimed on the Form 497:
  - 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 Low Income discounts provided, broken down by non-Tribal Lifeline, Tribal Lifeline, and Tribal Link-Up

Number of Subscribers Reported on the Form 555

Documentation to recertification and non-usage results, such as:

- Subscriber listing with the following information for each subscriber reported for the recertification results on the Form 555:
  - 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)
- Dollar value of Low Income discounts provided, broken down by non-Tribal Lifeline, Tribal Lifeline, and Tribal Link-Up
- Identification of the column where the subscriber was recorded on the Form 555 (directly contacted, responded to recertification, did not respond to recertification, etc.)

Subscriber listing with the following information for each subscriber reported for the non-usage results on the Form 555 (if applicable):
- 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 support eligibility, such as:
- 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
- Copies of documentation reviewed to confirm subscriber information during National Lifeline Accountability Database (NLAD) resolution processes
- Usage activity to demonstrate subscriber used the Lifeline-supported service

Lifeline Program support passed through to subscribers

Documentation to support program support passed through, such as:
- Subscriber bills (if mailed to subscribers)
- System downloads showing the date and amount of the discount provided

Adequacy of advertising efforts

Documentation to support advertising, such as:
- 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 to support subscriber notifications, such as:
- Samples of notifications (mailed letters, voice recordings, text messages, etc.) sent to subscribers for the recertification process
- Samples of notifications (mailed letters, voice recordings, text messages, etc.) sent to subscribers for non-usage (if applicable)

Compliance with minimum service standards

Documentation to compliance with minimum service standards, such as:
- 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)