

Contributor Office Hours

Common Audit Findings

June 8, 2023



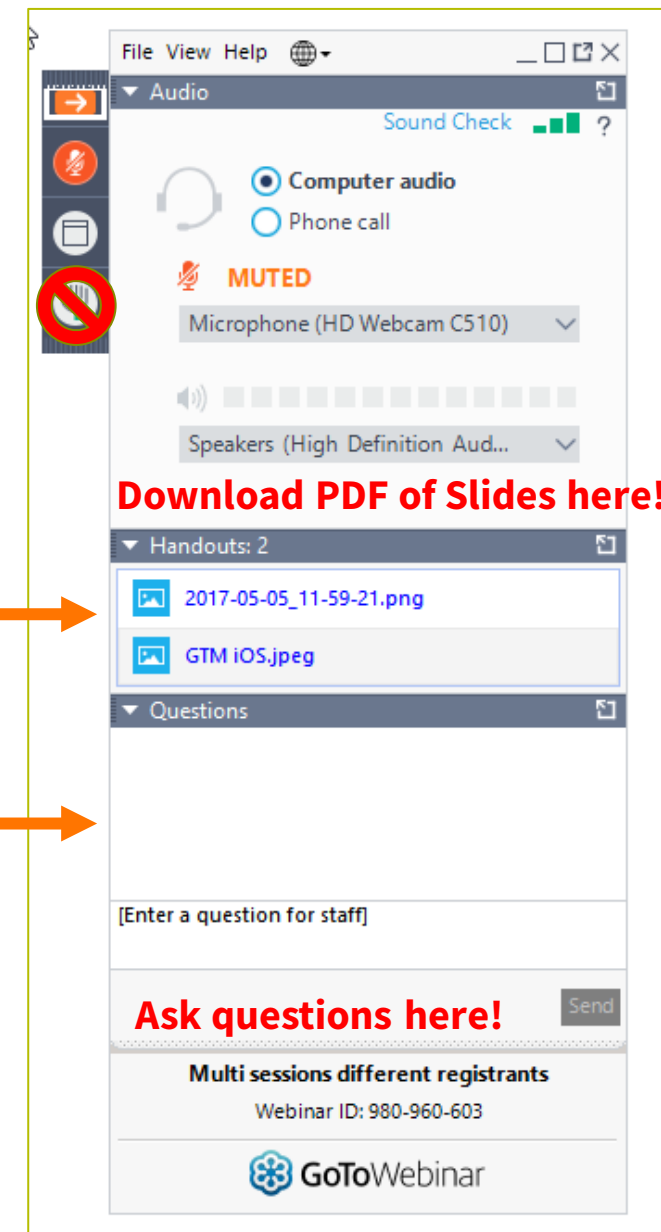
Universal Service
Administrative Co.

DISCLAIMER

To accommodate all attendees, real-time closed captions will be present during this presentation. We apologize in advance for any transcription errors or distractions. Thank you for your support.

Housekeeping

- Audio is available through your computer's speakers.
- The audience will remain on mute.
- If your audio or slides freeze, restart the webinar.
- A copy of the presentation is in the “**Handouts**” section.
- Enter questions at any time using the “**Questions**” box.
- A recorded copy of the webinar will be posted on our website.



Meet Our Presenters

Amy Kavelman

Senior Telecom Industry Analyst | Contributor Operations

Ms Kavelman is a member of the 499 team that analyzes revenue reported on the FCC Form 499-A. She has worked at USAC for 12 years.

Latrice Jones

Senior Manager of Audit and Assurance | Internal Audit

Ms Jones is a member of the Audit and Assurance team that performs audits on service providers. She has worked at USAC for 3 years.

Agenda

- Introduction
- Webinar Format
- Common Audit Findings
- Questions
- Assistance Resources

“Office Hours” Webinar Format

- Office Hours are held monthly.
- Brief presentation of a common topic at the beginning
- Open the floor to questions from attendees
 - Attendees type their question in the ‘Questions’ box in the GoToWebinar panel
 - USAC staff will repeat the question so everyone can hear
 - USAC staff will answer the question, keeping identify of the asker private
 - If question contains specific company information, USAC staff will follow-up with an email, keeping the question private.

Common Audit Findings

Audit Document Requests

- AAD audits are performed over FCC Form 499-A submissions
- Timely submission of documents is imperative to audit success
- Tips for preparing for an AAD audit:
 - Maintain supporting documentation in a separate folder to support each FCC Form 499-A submission
 - Confirm numbers reported on FCC Form 499-A submission agree to support documentation
- List of documentation typically requested can be found [here](#).

Fiscal Year 2022 Audit Findings

- Top 5 Findings
- Common Errors

Fiscal Year 2022 Audit Findings – Top Findings

- Interconnected Voice over Internet Protocol (VoIP) Revenues
- Gross Billed Revenue
- Private Line Revenue
- Fixed Local Service Revenue
- Customer Category – End User vs. Reseller

Fiscal Year 2022 Audit Findings – Common Errors

- The following errors were present in each of the Top 5 Findings:
 - **Incorrect line reporting (most observed condition)**
 - Incorrect reporting of prior period credit adjustments
 - Incorrect reporting of revenues and jurisdiction based on financial records
 - Lack of documentation to support jurisdictional reporting
 - Lack of documentation to demonstrate reasonable expectation standard/FCC definition of reseller
 - Reporting revenues not billed to customers
 - Omitting assessable revenues

Questions?

Customer Specific Contact

The best way to connect with your assigned 499 analyst is via E-File Messages.

Located within the E-File portal, a secure message can be sent to ask specific questions about your filer ID, Forms 499, payments, invoice and any other inquiry.

Universal Service Administrative Co. E-File Contributor Messages akavelman@usac.org Log Out

Admin Center

889993 Search

USAC Test Amy
889993

Company Contacts + Associated 498 IDs +

Comments
Company Details

499 Forms Payments **Messages (0)**

Inbox
Archive

Displaying 0 of 0 records

+ Compose

No new messages.

Show 10 records < 1 > of 0 page

Service Providers Customer Service Center (CSC)



Call us at (888) 641-8722

Monday – Friday 9 a.m. to 5 p.m. ET



Email: CustomerSupport@usac.org

- Include in your email
 - 498 ID/Service Provider ID Number (SPIN)
 - 499 Filer ID

Thank You!





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