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October 25, 2022

Georgia Public Service Commission
Executive Secretary
244 Washington Street S.W.
Atlanta, GA 30334-5701

RE: Docket No. 36946 -Boomerang Wireless, LLC d/b/a enTouch Wireless, ETC in Docket No. 35701-FCC Biennial Audit Report

Dear Executive Secretary:

Boomerang Wireless, LLC has filed the biennial audit report with the FCC and USAC which is the report issued by the independent CPA firm, Curtis Blakely & Co., PC, regarding the biennial audit corresponding to the calendar year 2019. Please find attached a copy of the Final Biennial Audit report.

If you have any questions regarding this filing, please contact me at (407) 794-3488 or regulatory@csilongwood.com.

Respectfully submitted,

/s/ Mark Lammert

Mark Lammert
Attorney-in-Fact
Boomerang Wireless, LLC

BOOMERANG WIRELESS, LLC

HIAWATHA, IOWA

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

For the Year Ended December 31, 2019

Curtis Blakely & Co., PC
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

Independent Accountant's Report
On Applying Agreed-Upon Procedures
Boomerang Wireless, LLC
For the Year Ended December 31, 2019

To the Management of Boomerang Wireless, LLC, the Universal Service Administrative Company (USAC), and the Federal Communications Commission (FCC or Commission) (the responsible and specified parties):

We have performed the procedures enumerated in Attachment A to this report, which were agreed to by Boomerang Wireless, LLC, USAC and the FCC in the Lifeline Biennial Audit Plan or as otherwise directed by the Bureau, solely to assist you in evaluating Boomerang Wireless, LLC's compliance with certain regulations and orders governing the Low Income Support Mechanism (also known as the Lifeline Program) of the Universal Service Fund, set forth in 47 C.F.R. Part 54, as well as other program requirements, including any state-mandated Lifeline requirements (collectively, the Rules) detailed in the Lifeline Biennial Audit Plan for the calendar year ended December 31, 2019. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. Boomerang Wireless, LLC's management is responsible for compliance with the Rules. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and Generally Accepted Government Auditing Standards (GAGAS) issued by the Government Accountability Office (2011 Revision). The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures described in Attachment A either for the purpose for which this report has been requested or for any other purpose.

Specific procedures and related results are enumerated in Attachment A to this report. In compliance with the Lifeline Biennial Audit Plan, this report does not contain any personally identifiable information or individually identifiable customer proprietary network information. We are required to be independent of Boomerang Wireless, LLC and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement. No limitations were imposed on us by Boomerang Wireless, LLC or any other affiliate of Boomerang Wireless, LLC that would affect our findings.

We were not engaged to, and did not, conduct an examination of the subject matter, the objective of which would be the expression of an opinion or disclaimer of opinion on Boomerang Wireless, LLC's compliance with the Rules. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to assist Boomerang Wireless, LLC, USAC, and the FCC (the responsible and specified parties) in evaluating Boomerang Wireless, LLC's compliance with certain regulations and orders governing the Lifeline Program and is not suitable for any other purpose. This report becomes a matter of the public record upon filing of the final report with the FCC. The final report is not confidential.

Curtis Blakely & Co, P.C.

Curtis Blakely & Co., P.C.
Longview, Texas
October 19, 2022

Attachment A enumerates the agreed-upon procedures for Boomerang Wireless, LLC, the associated results, and any management responses obtained in relation to the exceptions identified.

Objective I: Carrier Obligation to Offer Lifeline. To determine if Boomerang Wireless, LLC has procedures in place to make Lifeline services available to qualifying low-income consumers, with mandated disclosures regarding requirements to participate in the Lifeline program, and procedures for de-enrolling subscribers when they are no longer eligible to receive Lifeline services.

Procedure 1

We inquired of Boomerang Wireless, LLC's management and obtained Boomerang Wireless, LLC's policies and procedures in response to Request 4 of Appendix A (Requested Documents) of the Lifeline Biennial Audit Plan for offering Lifeline service to qualifying low-income consumers.

We examined Boomerang Wireless, LLC's policies and procedures, and compared those policies and procedures, as well as management's responses to the inquiries, to the Commission's Lifeline rules set forth in Appendix F of the Lifeline Biennial Audit Plan.

We noted no discrepancies between Boomerang Wireless, LLC's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions were noted.

Procedure 2

We inspected 10 examples of Boomerang Wireless, LLC's marketing materials describing the Lifeline service (i.e., print, audio, video, and internet materials used to describe or enroll in the Lifeline service offering, including standard scripts used when enrolling new subscribers, and application and certification forms), as provided in response to Requests 4, 6 and 7 of Appendix A of the Lifeline Biennial Audit Plan. We examined the examples to determine if they included the following:

a. The service is a Lifeline service, which is a government assistance program;
b. The service is non-transferable;
c. Only eligible subscribers may enroll;
d. Only one Lifeline discount is allowed per household; and
e. Boomerang Wireless, LLC's name or any brand names used to market the service.

We noted the inspected marketing materials contained the required information.

No exceptions were noted.

Procedure 3

a. We reviewed Boomerang Wireless, LLC's responses to the background questionnaire regarding the carrier's policies for: (1) how subscribers notify the carrier of the subscriber's intent to cancel service or give notification that he or she is no longer eligible to receive Lifeline service; and (2) when de-enrollment for such notifications occurs. We verify these policies are designed to: (1) allow subscribers to make the notifications required by 47 C.F.R. §§ 54.410(d)(3)(ii) and (iv); and (2) prevent the carrier from claiming ineligible subscribers on the monthly Snapshot Report or subscribers who wish to cancel service.

   No exceptions were noted.

b. In addition, we called the customer care numbers provided in response to Request 8 of Appendix A, as well as any customer care numbers identified in the marketing materials provided in response to Request 6 of Appendix A, or on the websites provided in response to Request 7 of Appendix A. We documented whether (1) each telephone number is operational; and (2) if it involves the use of an interactive voice response (IVR) system, that it is possible for an individual to reach a live customer care operator.

   No exceptions were noted.

Procedure 4

We inspected whether the Boomerang Wireless, LLC offers Lifeline service but does not collect and assess a monthly fee from its subscribers. We inspected the customer's usage records for two months, as provided in response to Request 3 of Appendix E. We determined if the customer used the service, as defined by 47 C.F.R §54.407(c)(2), within 30 days. We used the 60 customers sampled for Objective III, Procedure 2 to complete the test.

No exceptions were noted.

Procedure 5

We inspected applicable policies and procedures regarding de-enrollment from the program, including when Boomerang Wireless, LLC will de-enroll subscribers based on lack of eligibility, duplicative support, non-usage, and failure to recertify, as further described below.

a. We inspected Boomerang Wireless, LLC's policy and procedures for de-enrollment where Boomerang Wireless, LLC has information indicating that a Lifeline subscriber no longer meets the criteria to be considered a qualifying low-income consumer under 47 C.F.R. §54.409, as provided in response to Request 4 of Appendix A, as well as de-enrollment letters provided in response to Request 11 of Appendix A. We noted whether the policy and procedures detail the process for communications between the subscriber and Boomerang Wireless, LLC regarding de-enrollment, including, but not limited to: (1) notifying subscribers

of impending termination of service; (2) allowing subscribers to demonstrate continued eligibility in 30 days for failure to demonstrate eligibility; (3) de-enrolling the subscriber from Lifeline service in five business days for failure to demonstrate eligibility, and (4) removal from NLAD within one business day of de-enrollment.

We noted no discrepancies between Boomerang Wireless, LLC's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules pertaining to de-enrollment for no longer meeting criteria of a qualifying low-income consumer.

No exceptions were noted.

b. We inspected Boomerang Wireless, LLC's policies and procedures for de-enrolling subscribers that are receiving Lifeline service from another ETC or where more than one member of a subscriber's household is receiving Lifeline service (duplicative support). We noted if the policy and procedures state that Boomerang Wireless, LLC will de-enroll subscribers within five business days of receiving notification from USAC program management that a subscriber or a subscriber's household is receiving duplicative Lifeline support, as required by §54.405(e)(2) of the Commission's rules.

We noted no discrepancies between Boomerang Wireless, LLC's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules pertaining to de-enrollment for subscribers that are receiving Lifeline service from another ETC or where more than one member of a subscriber's household is receiving Lifeline service (duplicative support).

No exceptions were noted.

c. We inspected Boomerang Wireless, LLC's policies and procedures for de-enrolling subscribers for non-usage (i.e., where a Lifeline subscriber fails to use Lifeline service for 30 consecutive days), including the process of how Boomerang Wireless, LLC monitors and identifies subscribers who are non-users of Lifeline service but enrolled in the program, as well as non-usage termination notifications provided in response to Request 17 of Appendix A. We examined the policy and procedures and non-usage termination notifications to verify if the termination notifications explain that the subscriber has 15 days following the date of the impending termination notification to use the Lifeline service.

We noted no discrepancies between Boomerang Wireless, LLC's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules pertaining to de-enrolling subscribers for non-usage (i.e., where a Lifeline subscriber fails to use Lifeline service for 30 consecutive days). We noted that the non-usage termination notification template complies with §54.405(e)(3) of the Commission's Rules.

No exceptions were noted.

d. We reviewed Boomerang Wireless, LLC's policy and procedures for de-enrolling a Lifeline subscriber that does not respond to Boomerang Wireless, LLC's attempts to obtain recertification, as part of the annual eligibility recertification process, as well recertification requests provided in response to Request 18 of Appendix A. We examined the policy and procedures and recertification requests to verify if the communications explain that the subscriber has 60 days following the date of the notice to demonstrate continued eligibility or the carrier will terminate the subscriber's Lifeline service and de-enroll the subscriber within five business days after the expiration of the subscribers' time to respond to the recertification efforts. We confirmed the policies and procedures also require Boomerang Wireless, LLC to remove the subscriber from NLAD within one business day of de-enrollment from the Lifeline service. In addition, we examined the recertification requests and the carrier's responses to the background questionnaire and verified that the recertification requests were sent by a method separate from the subscriber's bill (if a customer receives a bill from the carrier).

   We noted no discrepancies between Boomerang Wireless, LLC's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules pertaining to de-enrolling subscribers that do not respond to attempts to recertify. We noted the inspected notice of impending de-enrollment template and other communications contained the information required by §54.405(e)(4) of the Commission's rules and that the communications were sent by a method separate from the subscriber's bill.

   No exceptions were noted.

e. We reviewed the carrier's policies and procedures for de-enrolling a Lifeline subscriber at the customer's request. We confirmed the policies and procedures require de-enrollment from Lifeline service within two business days and removal from NLAD within one business day after de-enrollment from the Lifeline service.

   No exceptions were noted.

Objective II: Consumer Qualification for Lifeline. To determine if Boomerang Wireless, LLC has procedures in place to limit Lifeline service to qualifying low-income consumers and ensure that Lifeline service is limited to a single subscription per household.

Procedure 1

We reviewed procedures Boomerang Wireless, LLC has in place to ensure it has accurately completed the Snapshot Report in the Lifeline Claims System (LCS) including inquiries of management to describe the process for completing the Snapshot Report in LCS. The procedures or process should include the following:

- The process for determining how to ensure accurate claims for subscribers are reflected on the monthly Snapshot reports. Document whether the procedures include cut-off or billing cycle dates, subscribers active as of the start or end of the month, and attaching the correct reason codes when not claiming a subscriber listed on the Snapshot Report, etc.;

- The process for determining the accurate claim amount of non-Tribal Lifeline, Tribal Lifeline, and Tribal Link Up; and
- That a verification process exists to perform an independent review; that is, the person reviewing or validating the form's data is different from the person completing the form.

The inspected procedures for accurately completing the Snapshot Report in LCS contained the required information.

No exceptions were noted.

Procedure 2

We obtained the Lifeline Claims System (LCS) Snapshot Report or Subscriber Listing (Opt-Out States) from the ETC in response to Request 1 of Appendix A and compared its total number of subscribers to the number of subscribers reported on the Final Combined Master List created in the Sample Selection section. We noted that all information for each study area agreed.

No exceptions were noted.

Procedure 3

We obtained from USAC the NLAD Snapshots for subscribers active for each study area for each month selected in the sampling section. We compared the USAC provided NLAD Snapshot to the Subscriber listing and Combined Master Listing created in the sampling section.

We noted no discrepancies in number of subscribers, amount of claims in total, and PII information (name, date of birth, social security number, address).

No exceptions were noted.

Procedure 4

We inquired of management and obtained Boomerang Wireless, LLC's policies and procedures for limiting Lifeline support to a single subscription per household as provided by Boomerang Wireless, LLC in response to Request 4 of Appendix A. We examined the policies and procedures. We compared management responses and Boomerang Wireless, LLC's policies and procedures with the Commission's Lifeline rules set forth in §54.409(c) (Appendix F).

We noted no discrepancies between Boomerang Wireless, LLC's policies and procedures for limiting Lifeline support to a single subscription per household, management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions were noted.

Procedure 5

Using Microsoft Excel data sorting and conditional formatting functions, we examined the Combined Master Listing and noted if there were any duplicate addresses with different subscribers and determined where these subscribers were claimed for the same month. We then created a sample list reflecting these results. This list was then used in Procedure 6.

No exceptions were noted.

Procedure 6

From the list completed in Procedure 5 above, we randomly selected 30 subscribers and requested copies from Boomerang Wireless, LLC of the one-per-household certification form or the original Lifeline certification form, for each of the selected subscribers using Appendix D. Because subscribers must only complete a one-per-household certification form if existing Lifeline recipients reside at the same address, the selected subscribers were not the first subscribers residing at the address based on the Lifeline start date in the subscriber listing (i.e., the selected subscribers were the second or subsequent subscribers residing at the address based on the Lifeline start date in the subscriber listing). We verified that the subscriber accurately completed a one-per-household certification on the correct form, FCC Form 5631, the Lifeline Program Household Worksheet.

We noted the number of missing or incomplete certifications, if any. Even if subscribers enrolled in the program prior to June 2012, the effective date of the one-per-household requirement, at least one subscriber at each address is required to complete a one-per-household worksheet.

No exceptions were noted.

<u>Objective III</u>: Subscriber Eligibility Determination and Certification. To determine if Boomerang Wireless, LLC implemented policies and procedures for ensuring that their Lifeline subscribers are eligible to receive Lifeline services.

Procedure 1

We inquired of management and obtained carrier policies and procedures for ensuring that its Lifeline subscribers are eligible to receive Lifeline services as provided by Boomerang Wireless, LLC in response to Request 4 of Appendix A. In addition, we obtained Boomerang Wireless, LLC's policies and procedures for training employees and agents for ensuring that Boomerang Wireless, LCC's Lifeline subscribers are eligible to receive Lifeline services, including any policies regarding how the company ensures employees and agents have completed the training. We examined the policies and procedures. We compared management responses and carrier policies and procedures with the Commission's Lifeline rules set forth in §54.409 and §54.410 (Appendix F).

We noted no discrepancies between Boomerang Wireless, LLC's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules pertaining to ensuring that Boomerang Wireless, LLC's Lifeline subscribers are eligible to receive Lifeline services.

No exceptions were noted.

a. We inspected Boomerang Wireless, LLC's policies looking for evidence as to whether they include a policy or procedure that Boomerang Wireless, LLC verifies the eligibility of each low-income consumer prior to providing Lifeline service to that consumer or providing that consumer with an activated device intended to enable access to Lifeline service.

   We noted Boomerang Wireless, LLC does have a policy or procedure that Boomerang Wireless, LLC must verify the eligibility of each low-income consumer prior to providing Lifeline service to that consumer, or providing the consumer with an activated device intended to enable access to Lifeline service.

   No exceptions were noted.

b. We inspected Boomerang Wireless, LLC's policies to determine the process for ensuring subscribers are eligible to receive Lifeline services and have completed all forms necessary to receive service.

   We noted Boomerang Wireless, LLC does have a policy to determine the process for ensuring subscribers are eligible to receive Lifeline services and have completed all forms necessary to receive service.

   No exceptions were noted.

c. We inspected Boomerang Wireless, LLC's policies for information regarding the timing, frequency and evidence of completion of the initial and any subsequent Lifeline subscriber eligibility and certification trainings required of Boomerang Wireless, LLC's employees.

   We noted Boomerang Wireless, LLC does have a policy for information regarding the timing, frequency and evidence of completion of the initial and any subsequent Lifeline subscriber eligibility and certification trainings required of Boomerang Wireless, LLC's employees.

   No exceptions were noted.

d. Since Boomerang Wireless, LLC operates in states that participates in NLAD, we inspected Boomerang Wireless LLC's policies regarding:

   i. Training requirements and Boomerang Wireless, LLC policies for ensuring employees and agents are trained on the use and interaction with the NLAD, including limiting access to NLAD to select individuals.

   ii. The process for ensuring only subscribers vetted by NLAD are claimed for reimbursement on the Snapshot Report.

   We examined Boomerang Wireless, LLC's policies for ensuring employees and agents are trained on the use and interaction with NLAD. Following is a summarization of Boomerang Wireless, LLC's policies and requirements relative to the above.

No exceptions were noted.

e. Since Boomerang Wireless, LLC operated in NLAD opt-out states, we inspected Boomerang Wireless, LLC's policies regarding:

   i. Training requirements and Boomerang Wireless LLC policies for ensuring employees and agents are trained on the use and interaction with state administrators and/or databases, including limiting access to any databases to select individuals.

   ii. The process for ensuring only subscribers vetted by a state administrator are claimed for reimbursement on the Snapshot Report.

   We examined Boomerang Wireless, LLC's policies for ensuring employees and agents are trained on the use and interaction with NLAD. See below for new team member training requirements.

   No exceptions were noted.

Procedure 2

We randomly selected 60 subscribers from the two listings created out of the Combined Master Listing and sampling section. We performed the tests described below for each of the subscriber's certification and recertification forms obtained using Appendix E.

a. We examined the subscriber certification and recertification forms to verify the forms used were on either the FCC Form 5629, Lifeline Program Application Form, or the FCC Form 5630, Lifeline Program Annual Recertification Form, if applicable.

b. We verified the subscriber completed all the required elements as identified below, including signature and initialing/checkbox requirements contained in the certification and recertification forms:

   1. The subscriber's full name;

   2. The subscriber's full residential address;

   3. Whether the subscriber's residential address is permanent or temporary;

   4. The subscriber's billing address, if different from the subscriber's residential address;

   5. The subscriber's date of birth;

   6. The last four digits of the subscriber's social security number, or the subscriber's Tribal identification number, if the subscriber is a member of a Tribal nation and does not have a social security number;

7. If the subscriber is seeking to qualify for Lifeline under the program-based criteria, as set forth in §54.409, the name of the qualifying assistance program from which the subscriber, his or her dependents, or his or her household receives benefits;

8. If the subscriber is seeking to qualify for Lifeline under the income-based criterion, as set forth in §54.409, the number of individuals in his or her household; and

9. Initials indicating the subscriber certifies under penalty penalty of perjury, to the following:

    i. The subscriber meets the income-based or program-based eligibility criteria for receiving Lifeline, provided in §54.409;

    ii. The subscriber notified Boomerang Wireless, LLC within 30 days if for any reason he or she no longer satisfies the criteria for receiving Lifeline including, as relevant, if the subscriber no longer meets the income-based or program-based criteria for receiving Lifeline service, the subscriber is receiving more than one Lifeline benefit, or another member of the subscriber's household is receiving a Lifeline benefit;

    iii. If the subscriber is seeking to qualify for Lifeline as an eligible resident of Tribal lands, he or she lives on Tribal lands, as defined in §54.400(e);

    iv. If the subscriber moves to a new address, he or she will provide that new address to Boomerang Wireless, LLC within 30 days;

    v. The subscriber's household will receive only one Lifeline service and, to the best of his or her knowledge, the subscriber's household is not already receiving a Lifeline service;

    vi. The information contained in the subscriber's certification form is true and correct to the best of his or her knowledge;

    vii. The subscriber acknowledges that providing false or fraudulent information to receive Lifeline benefits is punishable by law; and

    viii. The subscriber acknowledges that the subscriber may be required to recertify his or her continued eligibility for Lifeline at any time, and the subscriber's failure to recertify as to his or her continued eligibility will result in de-enrollment and the termination of the subscriber's Lifeline benefits pursuant to §54.405(e)(4).

c. We examined the subscriber's certification/recertification forms to verify the forms are dated prior to the end of the selected claims template month. If the provided subscriber certification/

recertification form is the subscriber's initial certification form, we verified that the initial certification form is dated prior to or on the same day as the Lifeline start date per the subscriber listing.

d. If applicable, we verified subscribers who received Tribal Lifeline support certified to residing on Tribal lands.

e. We reviewed the eligibility documentation Boomerang Wireless, LLC reviewed to confirm the subscriber's eligibility obtained using Appendix E. We verified the recorded data sources are eligible data sources per 47 C.F.R. § 54.410, such as (1) income or program eligibility databases, (2) income or program eligibility documentation, or (3) confirmation from a state administrator.

No exceptions were noted.

Objective IV: Annual Certifications and Recordkeeping by Eligible Telecommunications Carriers. To determine if Boomerang Wireless, LLC has made and submitted to the Universal Service Administrative Company the required annual certifications, under penalty of perjury, relating to the Lifeline program by an officer of the company and maintained recordkeeping requirements.

Procedure 1

We inquired of management and obtained carrier policies and procedures for ensuring that Boomerang Wireless, LLC has made and submitted the annual certifications required under §54.416 (i.e., FCC Form 555) and §54.422 (i.e., FCC Form 481) of the Commission's rules, as provided by the carrier in response to Request 4 of Appendix A. We examined these policies and procedures, including any management responses, with the Lifeline rules set forth in Sections 54.416 and 54.422 (Appendix F).

We noted no discrepancies between Boomerang Wireless, LLC's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules relative to submitting the annual certifications.

No exceptions were noted.

Procedure 2

We examined Boomerang Wireless, LLC's FCC Forms 555 that were filed the January following the audit period provided by Boomerang Wireless, LLC in response to Request 12 of Appendix A. We verified Boomerang Wireless, LLC made all of the following certifications. An officer of Boomerang Wireless, LLC certified that he or she understands the Commission's Lifeline rules and requirements and that Boomerang Wireless, LLC:

a. Has policies and procedures in place to ensure that its Lifeline subscribers are eligible to receive Lifeline services; In instances where Boomerang Wireless, LLC confirms consumer eligibility by relying on income or eligibility databases, as defined in 47 C.F.R. § 54.410(b)(1)(i)(A) or

(c)(1)(i)(A), the representative tested annually as to what specific data sources Boomerang Wireless, LLC used to confirm eligibility;

b. Is in compliance with all federal Lifeline certification procedures; and

c. Is in compliance with the minimum service levels set forth in 47 C.F.R. § 54.408.

No exceptions were noted.

Procedure 3

We examined Boomerang Wireless, LLC's organization chart provided in response to Request 5 of Appendix A. We verified that the certifying officer on the FCC Forms 555 for the selected states is an officer per the organizational chart or other publicly available documents.

No exceptions were noted.

Procedure 4

We verified that the subscriber count per the FCC Form 555 agrees with the total subscriber count per the Snapshot Report provided by the carrier in response to Request 14 of Appendix A.

We noted the following exceptions:

1. There was an 8 count variance for SAC 189029.
2. There was a 57 count variance for SAC 229027.
3. There was a 40 count variance for SAC 249019.
4. There was an 8 count variance for SAC 269037.
5. There was a 10 count variance for SAC 279049.
6. There was a 1 count variance for SAC 309014.
7. There was a 2 count variance for SAC 309036.
8. There was a 2 count variance for SAC 329021.
9. There was a 3 count variance for SAC 339039.
10. There was a 5 count variance for SAC 369025.
11. There was a 9 count variance for SAC 409035.
12. There was a 1 count variance for SAC 419033.
13. There was a 24 count variance for SAC 529020.
14. There was a 15 count variance for SAC 639019.

Boomerang Wireless, LLC provided the following explanations:

What happened: Review of Objective IV, Procedure 4 revealed that 14 of the 34 ETC states that Boomerang operated in 2019 reflected a variance between the total number of Recertifications reflected in

the count on the FCC form 555 (submitted January 2020), and the list of Recertified subscribers provided by Boomerang for the month of March-2019. Boomerang doesn't find this to be a monetary finding.

Why Did it Happen?

There are various factors that account for the variance Finding:

1.) **Factor 1**: The numbers submitted on the initial 555 for 2019 (submitted January 2020), were manually compiled from data located in various databases/sources per the various responsible parties and processes conducting Boomerang recertification in 2019. Due to human error, could have missed accessing a database, skipped or miscounted subscribers, etc. Boomerang doesn't find this to be a monetary finding.

   a. January 1, 2019, Boomerang was responsible for Recertification In 8 of the 15 states using this process within our own systems and tracking. Boomerang's Lifeline Rolling Recertification process began one-hundred-forty-five (145) days prior to the subscriber's Recertification date for which an ETC could complete a subscriber's Recertification or the subscriber would be de-enrolled from the program. The process typically included checking applicable eligibility database to Recertify subscribers early in the process, and for those not recertifying via the eligibility database checks, then following up with reminders/notices and a final 60-day Recert period.

   b. Also, Boomerang had elected USAC to conduct the Recertification in the 7 remaining states. USAC generally followed the same process using databases – which were not the same as ours – to which they had access.

   c. All 15 of these states soft launched in 2019 (Waves 5, 6, 7 or 8) shifting the typical rolling Recertification process to the National Verifier Recertification via Reverification process for any subscriber that the ETC had not sent out the 60-day Recertification Notice. And though it resulted in Recertification for the subscribers, Reverification followed a different process and timeline.

2.) **Factor 2**: When gathering the Recertification list for the 2019 Biennial Auditor in 2022, Boomerang pulled the data from our 'systems' which had incorporated i) the 2019 recertifications; ii) adjustments made via the LCS resubmittals, iii) and Recertifications via Reverification process, etc. (Note that Boomerang was unable to locate a list of the Boomerang recertified subscribers that were reflected by the counts claimed on the 555 for 2019 (submitted January 2020).)

3.) **Factor 3**: There was not a 555 Resubmittal that incorporated the modifications to the LCS Resubmittals for 2019.

Summary for Variance per Factors above: Completing the Recertification section of the 555 in January-2020 required an understanding of: 1) the various recertification processes; 2) the timing of

those processes; 3) where to access the Recertification information for each of the processes; 4) using the Boomerang databases and system to pull the information two-plus years later after it had incorporated resubmittals and updates that included recertifications not previously reflected on the original 555 for 2019; and 5) not updating and resubmitting the 555 by the end of the 2020 year to capture all the updates for 2019.

When the Boomerang 555 was manually completed for 2019, the information available at that time was manually gathered from the various systems accessed. (This doesn't factor human error in the manual process.) Two plus years later when the Auditor requested the subscribers for the Recertification count on the 555, Boomerang submitted to address Objective IV, Procedure 4, Boomerang could not locate the list of subscribers that recertified as filed on the 555. So, Boomerang pulled the data from our 'systems' which incorporated the 2019 recertifications completed by USAC in the state election process or the Reverification process.; the LCS resubmittals, and Recertifications via Reverification process, etc. The variances were exasperated when the original numbers of the 555 were compared to the updated numbers two and half years later.

How Was it Corrected? - Boomerang is establishing processes where data and the supporting detail for the 555 is pulled from the 'system' in the same manner as the Auditor request, so the information will include the most recent and current data. Also, we are requiring a list of the supporting documentation detail (such as a list of subscribers) to support the counts listed on the 555 reports be retained with our copy of the 555 report. Same would apply to the 555 resubmittal(s).

How Do To Avoid It Happening Again? - Boomerang is implementing a process where, a 555 resubmittal will be submitted the month following each quarter to incorporate any updates due to LCS Resubmittals. All of the supporting detail for these reports will be pulled from the system in the same manner for consistency. Likewise, a copy of the supporting detail will be maintained with the reports so that the supporting documentation is available to review/check the numbers/counts submitted on the 555 resubmittal reports.

Boomerang represents there is no monetary effect relative to these exceptions.

Procedure 5

We verified that the recertification data reported on the FCC Form 555 agrees with the detailed recertification results provided by the carrier in response to Request 9 of Appendix A.

No exceptions were noted.

Procedure 6

We verified that the non-usage data reported on the FCC Form 555 for the selected months agrees with the detailed non-usage results provided by the carrier in response to Request 10 of Appendix A.

No exceptions were noted.

Procedure 7

We reviewed Boomerang Wireless, LLC's annual ETC certification Form 481, as provided in Request 13 of Appendix A. We verified that Boomerang Wireless, LLC reported all the information and made all the applicable certifications required by 47 C.F.R. §54.422(a)(b).

No exceptions were noted.

Procedure 8

We reviewed any supporting schedules related to Boomerang Wireless, LLC FCC Form 481, as provided by Boomerang Wireless, LLC in response to Requests 15 and 16 of Appendix A. We verified that the data reported on the FCC Form 481 agrees with the supporting schedules.

No exceptions were noted.

Procedure 9

We inquired of management and obtained carrier policies and procedures for maintaining records that document compliance with the Lifeline program rules, as provided by Boomerang Wireless, LLC in response to Request 4 of Appendix A. We examined the policies and procedures. We compared the management responses and carrier policies with recordkeeping rules set forth in 47 C.F.R. §54.417.

No exceptions were noted.