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November 4, 2022

VIA ELECTRONIC FILING

Executive Secretary
Georgia Public Service Commission
244 Washington Street, SW
Atlanta, Georgia 30334

Re: Q LINK WIRELESS LLC Biennial Audit Report; Docket No. 34878

Dear Sir/Madam:

Pursuant to 47 C.F.R. § 54.420 of the Federal Communications Commission's ("FCC") rules, Q LINK WIRELESS, LLC ("Q LINK") provides a copy of its Lifeline Biennial Audit Report ("Report") as issued October 27, 2022 and filed with the FCC on October 28, 2022. This Report covers the audit period of January 1, 2019 through December 31, 2019.

If you have any questions, or if I may provide you with additional information, please do not hesitate to contact me. Thank you for your assistance.

Respectfully submitted,

/s/ Lance Steinhart

_____
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Independent Accountants' Report
On Applying Agreed-Upon Procedures
Q Link Wireless, LLC

To the Managements of Q Link Wireless, LLC, the Universal Service Administrative Company (USAC), and the Federal Communications Commission (FCC or Commission):

We have performed the procedures enumerated in Attachment A, which were agreed to by the FCC's Wireline Competition Bureau (Bureau) and Office of Managing Director (OMD) in the Lifeline Biennial Audit Plan or as otherwise directed by the Bureau, solely to assist you in evaluating Q Link 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. Q Link 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 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 Bureau and OMD. 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 were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on Q Link Wireless LLC's compliance with the Rules. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Q Link Wireless, LLC and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the managements of Q Link Wireless, LLC, USAC, and the FCC, and is not intended to be and should not be used by anyone other than these specified parties. This report becomes a matter of the public record upon filing of the final report with the FCC. The final report is not confidential.

Abitos, PLLC
Coral Gables, FL
October 27, 2022

ATTACHMENT A

Q-Link Wireless LLC
Biennial Audit 2019

OBJECTIVE I: ETC Obligation to Offer Lifeline

To determine if the Eligible Telecommunications ETC ("ETC") 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.

Procedures performed	Results and related findings	ETC's response
Procedure 1 Inquired of management and obtained Q-Link's policies and procedures for offering Lifeline service to qualifying low-income consumers as provided by Q-Link's in response to Request #4 of Appendix A (Requested Documentation). We examined and compared Q-Link's policies and procedures, including any management responses, with the Commission's Lifeline rules set forth in Appendix F. Documentation provided by management in response to Request #4 of Appendix A: -.Q-Link Wireless Customer Training Manual (2019). -.Management's description of procedures in place to comply with compliance requirements set forth in Appendix F -.Q-Link Wireless Customer Cancelation Procedure. -.Management's description of procedures in place to validate and authorize monthly requests for Lifeline reimbursements.	No exceptions noted.	
Procedure 2 Inspected 10 examples of Q-Link'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 Request #4, #6 and #7 of Appendix A, and noted if the materials do not include the following: The service is a Lifeline service, which is a government assistance program; i. The service is non-transferable; ii. Only eligible subscribers may enroll; iii. Only one Lifeline discount is allowed per household; and iv. Q LINK's name or any brand names used to market the service.	No exceptions noted.	

ATTACHMENT A

Q-Link Wireless LLC
Biennial Audit 2019

OBJECTIVE I: ETC Obligation to Offer Lifeline

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Procedures performed	Results and related findings	ETC's response
Procedure 3 **Procedure 3 (a)** Reviewed Q-Link's responses to the background questionnaire regarding the Q-Link's policies for (1) how subscribers notify Q-Link of the subscriber's intent to cancel service or give notification that s/he is no longer eligible to receive Lifeline service and (2) when de-enrollment for such notifications occurs. Verified that 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 Q-Link from claiming ineligible subscribers on the FCC Form 497 or subscribers who wish to cancel service. **Procedure 3 (b)** Called the customer care number 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, to document in the report 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 noted. No exceptions noted.	
Procedure 4 For 60 subscribers inspected the usage records for the months of March and September 2019 to determine if the subscriber used the service, as defined by 47 C.F.R. §54.407 (c) (2), within 30 days.	No exceptions noted.	

ATTACHMENT A

Q-Link Wireless LLC
Biennial Audit 2019

OBJECTIVE I: ETC Obligation to Offer Lifeline

To determine if the Eligible Telecommunications ETC ("ETC") 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.

Procedures performed	Results and related findings	ETC's response
Procedure 5 Inquired of management of Q-Link's policies and procedures for de-enrollment from the program.		
Procedure 5 (a) De-enrollment in general Inspected the Q-Link's policies and procedures for de-enrollment where Q-Link 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. Noted whether the policies and procedures detail the process for communications between the subscriber and Q-Link 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, (4) and removal from NLAD within one business day of de-enrollment. Identified any areas that are not in compliance with section 54.405(e)(1) of the Commission's rules.	No exceptions noted.	
Procedure 5 (b) De-enrollment for duplicative support Inspected the Q-Link'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). Noted if the policies and procedures state that Q-Link will de-enroll subscribers from Lifeline service in 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 section 54.405(e)(2)	No exceptions noted.	

ATTACHMENT A

Q-Link Wireless LLC
Biennial Audit 2019

OBJECTIVE I: ETC Obligation to Offer Lifeline

To determine if the Eligible Telecommunications ETC ("ETC") 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.

Procedures performed	Results and related findings	ETC's response
of the Commission's rules. Also noted if the policies and procedures require the removal from NLAD within one business day of de-enrollment from the Lifeline		
Inquired with management when Lifeline service is terminated for subscribers who are identified by USAC program as no longer eligible for Lifeline support., and confirmed if Q-Link de-enrolls subscribers from Lifeline service in five business days of receiving notification from USAC program management	No exceptions noted.	
Procedure 5 (c) De-enrollment for non-usage		
Inspected the Q-Link'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 the carrier 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. Examined the policies 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. Identified any areas that are not in compliance with section 54.405(e)(3) of the Commission's rules. In addition, confirmed the policies and procedures also address Q-Link's responsibility to de-enroll the subscriber after the 15-day non-usage period.	No exceptions noted.	
Procedure 5 (d) De-enrollment for failure to re-certify		
Reviewed the Q-Link's policies and procedures for de-enrolling a Lifeline subscriber that does not respond to the carrier's attempts to obtain recertification, as part of the annual eligibility	No exceptions noted.	

OBJECTIVE I: ETC Obligation to Offer Lifeline

To determine if the Eligible Telecommunications ETC ("ETC") 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.

Procedures performed	Results and related findings	ETC's response
recertification process, as well as recertification requests provided in response to Request #18 of Appendix A. Examined the policies 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 Q-Link will terminate the subscriber's Lifeline service and de-enroll the subscriber within five business days after the expiration of the subscriber's time to respond to the re-certification efforts. Confirmed the policies and procedures also require the carrier to remove the subscriber from NLAD within one business day of de-enrollment from the Lifeline service.		
In addition, examined the recertification requests and the Q-Link'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). Identified any areas that are not in compliance with section 54.405(e)(4) of the Commission's rules.	No exceptions noted.	
Procedure 5 (e) De-enrollment requested by subscriber		
Reviewed the Q-Link's policies and procedures for de-enrolling a Lifeline subscriber at the customer's request. 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 noted.	

ATTACHMENT A

Q-Link Wireless LLC
Biennial Audit 2019

OBJECTIVE II: Consumer Qualification for Lifeline

To determine if the Eligible Telecommunications ETC ("ETC") has procedures in place to limit Lifeline service to qualifying low-income consumers and ensure the Lifeline service is limited to a single subscription per household.

Procedures performed	Results and related findings	ETC's response
Procedure 1 Reviewed procedures Q-Link has in place to ensure it has accurately completed the Snapshot Report in LCS. If the carrier does not have such procedures, inquired of management to describe the process for completing the Snapshot Report in LCS. The procedures or process or inquiries included 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; 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. Documented any exceptions and included in the audit report	No exceptions noted.	
Procedure 2 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 Snapshot Report provided by the carrier in response to Request #14 of Appendix A.	For selected months found subscribers on the NLAD reports that are not claimed for reimbursement on LCS reports submitted by QLink.	Not all subscribers are claimed on the Lifeline Claim System (LCS) reports. Many considerations and validations take place prior to submission to USAC for reimbursement. If the subscriber is not claimed on the LCS, the subscriber will be omitted under the appropriate omit code to remove them from being claimed.

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Q-Link Wireless LLC
Biennial Audit 2019

OBJECTIVE II: Consumer Qualification for Lifeline

To determine if the Eligible Telecommunications ETC ("ETC") has procedures in place to limit Lifeline service to qualifying low-income consumers and ensure the Lifeline service is limited to a single subscription per household.

Procedures performed	Results and related findings	ETC's response
Procedure 3 Obtained from USAC the NLAD Snapshots for subscribers active for each study area *for the months of February, June, July and November.* Compared the USAC provided NLAD Snapshot to the USAC provided LCS report. Noted any discrepancies in number of subscribers, number of claims in total, and PII information (name, date of birth, social security number, address).	For selected months found subscribers on the NLAD reports that are not claimed for reimbursement on LCS reports submitted or claimed for reimbursement by QLink.	Not all subscribers are claimed on the Lifeline Claim System (LCS) reports. Many considerations and validations take place prior to submission to USAC for reimbursement. If the subscriber is not claimed on the LCS, the subscriber will be omitted under the appropriate omit code to remove them from being claimed.
Procedure 4 Inquired of management and obtained Q-Link's policies and procedures for limiting Lifeline support to a single subscription per household as provided by Q-Link in response to Request #4 of Appendix A. Examined and compared the Q-Link's policies and procedures, including any management responses, with the Commission's Lifeline rules set forth in section 54.409(c) (Appendix F). Noted any discrepancies between the policies and procedures and the Commission's rules. Documentation provided by management in response to Requests #4 and #11 of Appendix A: -.Q-Link Wireless Customer Training Manual (2019)	No exceptions noted.	

ATTACHMENT A

Q-Link Wireless LLC
Biennial Audit 2019

OBJECTIVE II: Consumer Qualification for Lifeline

To determine if the Eligible Telecommunications ETC ("ETC") has procedures in place to limit Lifeline service to qualifying low-income consumers and ensure the Lifeline service is limited to a single subscription per household.

Procedures performed	Results and related findings	ETC's response
Procedure 5 Used computer-assisted audit techniques, examined the Combined Master Listing created per Section II, item #23 of the 2019 Biennial Audit Plan and noted if there are any duplicate addresses with different subscribers. Determined whether these subscribers were claimed for the same month. Created a list reflecting these results.	A total of 18,701 subscribers with duplicate address and 12 months claims were found.	One-per-household certification is requested and obtained from all subscribers that reside on the same address. Subscribers with One-per-household certification are not duplicate subscribers, and are not offered service or claimed if the One-per-household certification is not completed.
Procedure 6 From the list completed in procedure 5 directly above, randomly selected **30** subscribers from the list and requested copies from Q-Link of the one-per-household certification form for each of the selected subscribers using Appendix D. a. 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). Verified that the subscriber accurately completed a one-per-household certification on the correct form, FCC Form 5631, the Lifeline Program Household Worksheet. Noted the number of missing or incomplete certifications. 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 noted.	

ATTACHMENT A

Q-Link Wireless LLC
Biennial Audit 2019

OBJECTIVE III: Subscriber Eligibility Determination and Certification

To determine if the Eligible Telecommunications ETC ("ETC") implemented policies and procedures for ensuring Lifeline subscribers are eligible to receive Lifeline services.

Procedures performed	Results and related findings	ETC's response
Procedure 1 Inquired of management and obtained Q-Link's policies and procedures for ensuring that its Lifeline subscribers are eligible to receive Lifeline services as provided by the carrier in response to Request #4 of Appendix A. In addition, obtained Q-Link's policies and procedures for training employees and agents for ensuring that the Q-Link's Lifeline subscribers are eligible to receive Lifeline services, including any policies regarding how the company ensures employees and agents have completed the training. Examined and compared the Q-Link's policies and procedures, including any management responses, with the Commission's Lifeline rules set forth in sections 54.409 and 54.410 (Appendix F). Noted any discrepancies between the policies and procedures and the Commission's rules.	No exceptions noted.	
a. Inspected Q-Link's policies and looked for evidence as to whether it included a policy or procedure that Q-Link must verify 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.	No exceptions noted.	
b. Inspected Q-Link's policies to determine the process for ensuring subscribers are eligible to receive Lifeline service and have completed all forms necessary to receive service.	No exceptions noted.	
c. Inspected Q-Link'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 the ETC's employees.	No exceptions noted.	
d. If Q-Link operated in a state that participates in NLAD, inspected the Q-Link's policies regarding: i. Training requirements and Q-Link policies for ensuring employees and agents are trained on the use of and interaction with NLAD,	No exceptions noted.	

ATTACHMENT A

Q-Link Wireless LLC
Biennial Audit 2019

OBJECTIVE III: Subscriber Eligibility Determination and Certification

To determine if the Eligible Telecommunications ETC ("ETC") implemented policies and procedures for ensuring Lifeline subscribers are eligible to receive Lifeline services.

Procedures performed	Results and related findings	ETC's response
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		
e. If the Q-Link operated in NLAD opt-out states, inspected Q-Link's policies regarding: i. Training requirements and Q-Link policies for ensuring employees and agents are trained on the use of 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	No exceptions noted.	
Procedure 2 Randomly selected 60 subscribers from the two listings created out of the Combined Master Listing and sampling section pursuant to Section II, item #23 of the 2019 Biennial Audit Plan. Performed the test described below for each of the subscriber's certification/recertification forms obtained using Appendix E.		
a. 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, as applicable.	No exceptions noted.	
b. 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;	All FCC Form 5629 and FCC Form5630 provided by Q-Link include, except for the element listed under 3, all the other elements.	Q-Link follows and complies with the USAC Lifeline Universal Forms instructions, which does ask the subscriber to

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Q-Link Wireless LLC
Biennial Audit 2019

OBJECTIVE III: Subscriber Eligibility Determination and Certification

To determine if the Eligible Telecommunications ETC ("ETC") implemented policies and procedures for ensuring Lifeline subscribers are eligible to receive Lifeline services.

Procedures performed	Results and related findings	ETC's response
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 section 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 section 54.409, the number of individuals in his or her household; and 9. Initials indicating the subscriber certifies under penalty of perjury, to the following: i. The subscriber meets the income-based or program-based eligibility criteria for receiving Lifeline, provided in section 54.409; ii. The subscriber will notify the Q-Link 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		indicate whether the address is temporary or permanent. In addition, the NLAD API/NV documentation is listing that field as optional.

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Q-Link Wireless LLC
Biennial Audit 2019

OBJECTIVE III: Subscriber Eligibility Determination and Certification

To determine if the Eligible Telecommunications ETC ("ETC") implemented policies and procedures for ensuring Lifeline subscribers are eligible to receive Lifeline services.

Procedures performed	Results and related findings	ETC's response
Tribal lands, he or she lives on Tribal lands, as defined in section 54.400(e); iv. If the subscriber moves to a new address, he or she will provide that new address to the Q-Link 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 re-certify his or her continued eligibility for Lifeline at any time, and the subscriber's failure to re-certify as to his or her continued eligibility will result in de-enrollment and the termination of the subscriber's Lifeline benefits pursuant to section 54.405(e)(4).		
c. Examined the subscriber's certification/recertification form to verify the forms are dated prior to the end of the selected Claims Template data month. If the provided subscriber certification/recertification form is the subscriber's initial certification form, verified the form is dated prior to or on the same day as the Lifeline start date per the subscriber listing.	No exceptions noted.	
d. If applicable, verified subscribers who received Tribal Lifeline support certified to residing on Tribal lands	N/A	
e. Reviewed the eligibility documentation Q-Link reviewed to confirm the subscriber's eligibility	(e) For 1 out of the 60 selected subscribers for	

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Q-Link Wireless LLC
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OBJECTIVE III: Subscriber Eligibility Determination and Certification

To determine if the Eligible Telecommunications ETC ("ETC") implemented policies and procedures for ensuring Lifeline subscribers are eligible to receive Lifeline services.

Procedures performed	Results and related findings	ETC's response
obtained using Appendix E. 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.	certification and recertification eligibility documentation testing the following were noted: -.For 1 application the program eligibility document is not on the subscriber's name.	The subscriber was de-enrolled in 2021.

ATTACHMENT A

Q-Link Wireless LLC
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OBJECTIVE IV: Annual Certifications and Recordkeeping by ETC

To determine if the Eligible Telecommunications ETC ("ETC") 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.

Procedures performed	Results and related findings	ETC's response
Procedure 1 Inquired of management and obtained Q-Link's policies and procedures for ensuring that the carrier has made and submitted the annual certifications required under sections 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. Examined and compared the Q-Link's policies and procedures, including any management responses, with the Commission's Lifeline rules set forth in sections 54.416 and 54.422 (Appendix F). Noted any discrepancies between the policies and procedures and the Commission's rules.	No exceptions noted.	
Procedure 2 Examined Q-Link's FCC Form 555 that was filed the January following the audit period provided by the carrier in response to Request #12 of Appendix A. Verified the carrier made all of the following certifications. An officer of each ETC must certify that s/he understands the Commission's Lifeline rules and requirements and that the carrier a. Has policies and procedures in place to ensure that its Lifeline subscribers are eligible to receive Lifeline services. i. In instances where an ETC 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 must attest annually as to what specific data sources the ETC 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.	We received and reviewed the final FCC Forms 555 filed by Q-Link in March 2022. No exceptions noted. No exceptions noted. Certification of compliance with minimum service levels set forth in 47 C.F.R. § 54.408 are made in Form 481. No exceptions noted in the minimum service standards.	

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Q-Link Wireless LLC
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OBJECTIVE IV: Annual Certifications and Recordkeeping by ETC

To determine if the Eligible Telecommunications ETC ("ETC") 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.

Procedures performed	Results and related findings	ETC's response
Procedure 3 Examined Q-Link's organizational chart provided in response to Request #5 of Appendix A. Verified that the certifying officer on the FCC Form 555 is an officer per the organizational chart or other publicly available documents.	No exceptions noted.	
Procedure 4 Verified that the subscriber count per the FCC Form 555 agrees with the total subscriber count per the February, June, July and November Snapshot Report provided by the carrier in response to Request #14 of Appendix A.	Count of subscriber per Recertification Result Queries reports do not match with the count of subscribers per the NLAD reports using service initiation date as criteria.	QLink reran the query and added a column named: Anniversary Date (AD). The AD is from the daily Detail Active Subscriber Report from NLAD, and it's also included on the monthly NLAD Snapshot report. The QLink recertification process is based off the NLAD snapshot and the AD. The AD is based on the original "service initiation date" field and occurs every 12 months from the subscriber's service initiation date, or the date when their eligibility was last verified. Once the subscriber is entered into NLAD, NLAD will automatically calculate the AD. In instances where a subscriber's Service Type is changing, for

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Q-Link Wireless LLC
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OBJECTIVE IV: Annual Certifications and Recordkeeping by ETC

To determine if the Eligible Telecommunications ETC ("ETC") 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.

Procedures performed	Results and related findings	ETC's response
		example from Voice to Bundled broadband, Q Link is required to input the service that meets the Lifeline Program's minimum service standards and update the Service Initiation Date (when permitted) to the start of the new Service Type, but the AD does not change.
Procedure 5 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 noted.	
Procedure 6 Verified that the non-usage data reported on the FCC Form 555 for four selected months agrees with the detailed non-usage results provided by the carrier in response to Request #10 of Appendix A.	No exceptions noted.	
Procedure 7 Reviewed Q-Link's FCC Form 481, as provided by the carrier in response to Request #13 of Appendix A. Verified that Q-Link reported all the information and made all the certifications required by 47 C.F.R. § 54.422(a), (b).	No exceptions noted.	
Procedure 8 Review any supporting schedules related to the Q-Link's FCC Form 481, as provided by the carrier in response to Requests #15 and #16 of Appendix A. Verify that the data reported on the FCC Form 481 agrees with the supporting schedules.	No exceptions noted.	

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Q-Link Wireless LLC
Biennial Audit 2019

OBJECTIVE IV: Annual Certifications and Recordkeeping by ETC

To determine if the Eligible Telecommunications ETC ("ETC") 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.

Procedures performed	Results and related findings	ETC's response
Procedure 9 Inquired of management and obtained carrier policies and procedures for maintaining records that document compliance with the Lifeline program rules, as provided by the carrier in response to Request #4 of Appendix A. Examined and compared the carrier policies and procedures, including any management responses, with recordkeeping rules set forth in 47 C.F.R. § 54.417. Noted any discrepancies between the policies and procedures and the Commission's rules.	No exceptions noted.	