Expert Telecom Compliance
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Alpharetta, Georgia 30005

November 7, 2022

VIA ELECTRONIC FILING

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

Re: Sage Telecom Communications, LLC d/b/a TruConnect
Lifeline Biennial Audit Report
Docket No. 38390

Dear Sir/Madam:

Pursuant to 47 C.F.R. § 54.420 of the Federal Communications Commission's ("FCC") rules, Sage Telecom Communications, LLC d/b/a TruConnect ("TruConnect") provides a copy of its Lifeline Biennial Audit Report ("Report") as issued October 29, 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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d/b/a TruConnect

REPORT OF INDEPENDENT REGISTERED
PUBLIC ACCOUNTING FIRM ON APPLYING
AGREED-UPON PROCEDURES

TruConnect Communications, Inc.

MOSSADAMS

Report of Independent Accountants

To Management of TruConnect Communications, Inc., the Federal Communications Commission, and the Universal Service Administrative Company:

We have performed the procedures enumerated in the attached Schedule of Agreed-Upon Procedures on the schedules and information contained with the following documents (the "Subject Matter") of TruConnect Communications, Inc. (Company, ETC, or Carrier) as of and for the year ending December 31, 2019, prepared in accordance with the Federal Communications Commission's (FCC or Commission) Biennial Audit Plan, Universal Service Fund – Lifeline Program: General Standard Procedures for Biennial Independent Audits Required Under the Lifeline Reform Order (the "FCC Rules"):

- Appendix A – Requested Documentation
- Appendix B – Background Questionnaire
- Appendix C – Internal Control Questionnaire
- Appendix D – Requested Documentation: One-Per-Household Sample
- Appendix E – Requested Documentation: Subscriber Sample

Management of TruConnect Communications, Inc. is responsible for the Subject Matter.

TruConnect Communications, Inc. has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assessing the Company's compliance with the FCC Rules related to the provision of Lifeline services and the receipt of funding under the FCC's Universal Service Fund – Lifeline Program. 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.

The procedures and the associated findings are enumerated in the Schedule of Agreed-Upon Procedures attached to this report.

We were engaged by TruConnect Communications, Inc. to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the *Government Auditing Standards*. An agreed-upon procedures engagement involves performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Subject Matter as of and for the year ending December 31, 2019. 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 TruConnect Communications, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

TruConnect Communications, Inc.'s responses to results of the procedures are included in Attachment A; however, we have not performed any procedures related to these responses.

This report is intended solely to report the findings of the procedures enumerated in the attached Schedule of Agreed-Upon Procedures and is not suitable for any other purpose.

In compliance with the FCC Rules, this report does not contain any personally identifiable information or individually identifiable customer proprietary network information.

Moss Adams LLP

Stockton, California
October 29, 2022

SCHEDULE OF AGREED-UPON PROCEDURES

We performed the following procedures for Objectives I, II, III, and IV contained in the FCC's *Biennial Audit Plan, Universal Service Fund – Lifeline Program: General Standard Procedures for Biennial Independent Audits* to schedules and information contained within Appendices A – E prepared by the Company as of and for the year ending December 31, 2019.

Objective I: Carrier Obligation to Offer Lifeline

Procedure 1

Moss Adams LLP inquired of management on July 14, 2022, and obtained the Carrier's policies and procedures for making Lifeline service available to qualifying low-income consumers as provided by the carrier in response to Request #4 of Appendix A (Requested Documentation) of the FCC's Biennial Audit Plan.

Moss Adams LLP examined the Carrier's policies and procedures, and compared those policies and procedures, including management's responses to the inquiries, to the Commission's Lifeline rules set forth in Appendix F of the FCC's Biennial Audit Plan.

Moss Adams LLP noted no discrepancies between the Carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions noted.

Procedure 2

Moss Adams LLP inspected ten examples of Carrier marketing materials describing the Lifeline service (i.e., print, audio, video, and web materials used to describe or enroll in the Lifeline service offering, including standard scripts used when enrolling new subscribers, application, and certification forms), as provided in response to Request #4, #6, and #7 of Appendix A of the FCC's Biennial Audit Plan.

Moss Adams LLP noted the Carrier marketing materials inspected included the following:

i. The service is a Lifeline service, which is a government assistance program;
ii. The service is non-transferable;
iii. Only eligible subscribers may enroll;
iv. Only one Lifeline discount is allowed per household; and
v. The ETC's name or any brand names used to market the service.

No exceptions noted.

Procedure 3

a. Moss Adams LLP reviewed the Carrier's responses to the background questionnaire regarding the Carrier's policies, inquired of management on July 14, 2022 and obtained the Carrier's policies and procedures for (1) how subscribers notify the Carrier 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.

Moss Adams LLP verified the policies are designed to (1) allow subscribers to make notifications of the subscriber's intent to cancel service and prevent the Carrier from claiming ineligible subscribers on the FCC Form 497 or subscribers who wish to cancel service as 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.

Moss Adams LLP noted no discrepancies between the Carrier's responses to the background questionnaire, Carrier's policies and procedures; management's responses to the inquiries, and the Commission's Lifeline rules.

b. Moss Adams LLP identified one customer care number which was provided in response to Request #8 of Appendix A of the FCC's Biennial Audit Plan, was identified in marketing materials provided in response to Request #6 of Appendix A of the FCC's Biennial Audit Plan, and was listed on the four websites provided in response to Request #7 of Appendix A of the FCC's Biennial Audit Plan.

   Moss Adams LLP called the customer care number and noted (1) the telephone number was operational, (2) used an interactive voice response system, and (3) that it was possible to reach a live customer care operator.

No exceptions noted.

Procedure 4

Moss Adams LLP noted the ETC offers Lifeline service but does not collect and assess a monthly fee from its subscribers. For the 60 customers sampled for Objective III, Procedure 2, Moss Adams LLP inspected the customer's usage records for two months, as provided in response to Request #3 of Appendix E of the FCC's Biennial Audit Plan and determined the customer used the service, as defined by 47 C.F.R §54.407(c)(2), within 30 days.

No exceptions noted.

Procedure 5

Moss Adams LLP inspected applicable policies and procedures regarding de-enrollment from the program, including when the ETC de-enrolls subscribers based on lack of eligibility, duplicative support, non-usage, and failure to recertify, as further described below.

a. Moss Adams LLP inspected policies and procedures for de-enrollment where ETC had information indicating that a Lifeline subscriber no longer met 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 of the FCC's Biennial Audit Plan, as well as de-enrollment letters provided in response to Request #11 of Appendix A of the FCC's Biennial Audit Plan.

   Moss Adams LLP noted the policies and procedures detailing the process for communications between the subscriber and ETC regarding de-enrollment included, but were 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, and there were no areas that were not in compliance with 47 C.F.R. § 54.405(e)(1) of the Commission's rules.

b. Moss Adams LLP inspected the Carrier'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).

   Moss Adams LLP noted the policies and procedures stated that the ETC will de-enroll subscribers from Lifeline service 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 47 C.F.R. § 54.405(e)(2) of the Commission's rules. Moss Adams LLP noted the policies and procedures also required the removal from NLAD within one business day of de-enrollment from the Lifeline service.

c. Moss Adams LLP inspected the Carrier'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 of the FCC's Biennial Audit Plan.

   Moss Adams LLP examined the written 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 to use the Lifeline service.

   Moss Adams LLP noted no instances where the non-usage termination notices did not comply with the Rules per 47 C.F.R. § 54.405(e)(3). In addition, Moss Adams LLP confirmed the policies and procedures also addressed the Carrier's responsibility to de-enroll the subscriber after the 15 day non-usage period.

d. Moss Adams LLP reviewed the Carrier'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 recertification process, as well as recertification requests provided in response to Request #18 of Appendix A of the FCC's Biennial Audit Plan.

   Moss Adams LLP examined the Carrier's policies and procedures, as well as recertification requests to verify if the communications explained 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 subscriber's time to respond to the re-certification efforts.

   Moss Adams LLP confirmed the policies and procedures required the Carrier to remove the subscriber from NLAD within one business day of de-enrollment from the Lifeline service.

   Moss Adams LLP examined recertification letters and the Carrier's responses to the background questionnaire and verified that letters were sent by a method separate from the subscriber's bill.

   Moss Adams LLP noted no discrepancies between the Carrier's policies and procedures; management's responses to the inquiries, and 47 C.F.R. § 54.405(e)(4) of the Commission's rules.

e. Moss Adams LLP reviewed the Carrier's policies and procedures for de-enrolling a Lifeline subscriber at the customer's request.

Moss Adams LLP confirmed the policies and procedures required de-enrollment from Lifeline service within two business days and removal from NLAD within one business day after de-enrollment from Lifeline service.

No exceptions noted.

Objective II: Consumer Qualification for Lifeline

Procedure 1

Moss Adams LLP reviewed the procedures the Carrier had in place to ensure it accurately completed the Snapshot Report in LCS, including management's responses to inquiries made on June 10, 2022. The procedures or processes included the following:

- The process for determining how to ensure accurate claims for subscribers are reflected on the monthly Snapshot reports. The Carrier initiates their claims process by identifying and downloading a list of subscribers from the billing system that were active on the first day of the preceding claim month. Each subscriber will go through a series of validation checks to verify eligibility.
- 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.

No exceptions noted.

Procedure 2

Moss Adams LLP obtained the Lifeline Claims System (LCS) Snapshot Report for the audit period for all states other than California and Texas (Opt-Out States) and the Subscriber Listing for California and Texas from the ETC in response to Request #1 of Appendix A of the FCC's Biennial Audit Plan and compared the total number of subscribers to the number of subscribers reported on the Final Combined Master List created in the Sample Selection section of the FCC's Biennial Audit Plan.

Moss Adams LLP confirmed the agreement of data (name, subscriber ID, phone number, and address) between the LCS or Subscriber listing and Final Combined Master List.

Moss Adams LLP noted no discrepancies between the LCS total number of subscribers and the Combined Master List prior to removal of subscribers in 23d through 23g of the Sample Selection section of the FCC's Biennial Audit Plan. Moss Adams LLP made no updates to the Combined Master Listing as a result.

No exceptions noted.

Procedure 3

Moss Adams LLP obtained from USAC the NLAD Snapshots for subscribers active for each study area for March, May, July, and November 2019 in accordance with the sampling requirements as described in the 2019 Lifeline Biennial Audit Plan at Section II, item #23. Moss Adams LLP compared the USAC provided NLAD Snapshot to the Subscriber listing and Combined Master Listing created in accordance with the sampling requirements as described in the 2019 Lifeline Biennial Audit Plan at Section II, item #23.

Moss Adams LLP noted no discrepancies in number of subscribers and PII information (name, date of birth, social security number, and address). However, Moss Adams LLP noted discrepancies in the amounts of claims in total for 15 of the 27 study areas in March, 21 of the 27 of the study areas in May, 18 of 27 study areas in July, and 24 of 27 study areas in November.

Procedure 4

Moss Adams LLP inquired of management on June 10, 2022 and obtained Carrier policies and procedures for limiting Lifeline support to a single subscription per household as provided by the Carrier in response to Request #4 of Appendix A of the FCC's Biennial Audit Plan.

Moss Adams LLP examined and compared the Carrier's policies and procedures, including any management responses, with the Commission's Lifeline rules set forth in section 54.409(c) set forth in Appendix F of the FCC's Biennial Audit Plan.

Moss Adams LLP noted no discrepancies between the Carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions noted.

Procedure 5

Moss Adams LLP used computer-assisted audit techniques to examine the Combined Master Listing created in accordance with sampling requirements as described in the 2019 Lifeline Biennial Audit Plan per Section II, item #23 and noted any duplicate addresses with different subscribers.

Moss Adams LLP created a list of duplicate addresses with different subscribers, which was sampled as part of Objective II Procedure 6 below.

Procedure 6

Moss Adams LLP randomly selected 30 subscribers from the list of duplicates completed in Objective II Procedure 5 and requested copies 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, Moss Adams LLP determined 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 should be the second or subsequent subscribers residing at the address based on the Lifeline start date in the subscriber listing). Moss Adams LLP verified the selected subscriber accurately completed a one-per-household certification on the correct form, FCC Form 5631, the Lifeline Program Household Worksheet.

Moss Adams LLP noted no instances where there was missing or incomplete certifications.

No exceptions noted.

Objective III: Subscriber Eligibility Determination and Certification

Procedure 1

Moss Adams LLP inquired of management on June 10, 2022 and obtained the Carrier'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 (Requested Documents) of the Lifeline Biennial Audit Plan. In addition, Moss Adams LLP obtained the ETC's policies and procedures for training employees and agents for ensuring that the ETC's Lifeline subscribers are eligible to receive Lifeline services, including any policies regarding how the Company ensures employees and agents have completed the training.

Moss Adams LLP examined the Carrier'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 47 C.F.R. § 54.409 and 54.410 in Appendix F of the FCC's Biennial Audit Plan.

Moss Adams LLP noted no discrepancies between the Carrier's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

a. Moss Adams LLP inspected the ETC's policies and noted evidence of policies and procedures that the ETC must verify the eligibility of each low-income consumer prior to providing Lifeline service to the consumer or providing that consumer with an activated device intended to enable access to Lifeline service.

b. Moss Adams LLP inspected the ETC's policies to determine the process for ensuring subscribers are eligible to receive Lifeline services and have completed all forms necessary to receive service.

c. Moss Adams LLP inspected the ETC'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.

d. Moss Adams LLP noted the ETC operates in states that participate in NLAD and inspected the ETC's policies regarding:
    i. Training requirements and ETC 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.

e. Moss Adams LLP noted the ETC operates in NLAD opt-out states and inspected the ETC's policies regarding:
    i. Training requirements and ETC 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.

No exceptions noted.

Procedure 2

Moss Adams LLP randomly selected 60 subscribers from the two listings created out of the Combined Master Listing in accordance with the sampling requirements as described in the 2019 Lifeline Biennial Audit Plan pursuant to Section II, item #23 and performed the test described below, for each of the subscriber's certification/recertification forms obtained using Appendix E.

a. Moss Adams LLP examined the subscriber certification and recertification forms and verified 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 were noted.

b. Moss Adams LLP 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 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 ETC 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 section 54.400(e);
      iv. If the subscriber moves to a new address, he or she will provide that new address to the ETC 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).

No exceptions were noted.

c. Moss Adams LLP examined the subscriber's certification/recertification form and verified 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. None of the subscribers selected received Tribal Lifeline support.

No exceptions noted.

e. Moss Adams LLP reviewed the eligibility documentation the ETC reviewed to confirm the subscriber's eligibility 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.

Moss Adams LLP noted no instances where the recorded data sources were not eligible data sources per 47 C.F.R. § 54.410.

No exceptions noted.

Objective IV: Annual Certifications and Recordkeeping by Eligible Telecommunications Carriers

Procedure 1

Moss Adams LLP inquired of management on June 10, 2022 and obtained the Carrier's policies and procedures for ensuring 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 in response to Request #4 of Appendix A (Requested Documents) of the FCC's Biennial Audit Plan.

SCHEDULE OF AGREED-UPON PROCEDURES

Moss Adams LLP examined the Carrier's policies and procedures, and compared those policies and procedures, including management's responses to the inquiries, with the Commission's Lifeline rules set forth in 47 C.F.R. § 54.416 and §54.522 in Appendix F of the FCC's Biennial Audit Plan.

Moss Adams LLP noted no discrepancies between the Carrier's policies and procedures; management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions noted.

Procedure 2

Moss Adams LLP examined the ETC's FCC Form 555 that was filed in January 2020, following the audit period of January 1 - December 31, 2019 provided by the Carrier in response to Request #12 of Appendix A of the FCC's Biennial Audit Plan.

Moss Adams LLP verified the Carrier made all of the following certifications, and that an officer of the ETC certified that they understood 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. In instances where an ETC confirms consumer eligibility by relying on income or eligibility databases, as defined in 47 C.F.R. § 54.410(f)(2)(i)-(ii), or by relying on a state Lifeline administrator, as defined in 47 C.F.R. § 54.410(f)(3), the representative must attest annually as to what specific data sources the ETC used to confirm eligibility.

Moss Adams LLP noted no instances where an officer of the ETC did not certify their understanding of the Commission's Lifeline rules and requirements.

No exceptions noted.

Procedure 3

Moss Adams LLP examined the ETC's organizational chart provided in response to Request #5 of Appendix A of the FCC's Biennial Audit Plan and noted the certifying officer on the FCC Form 555 was an officer per the organizational chart.

No exceptions noted.

Procedure 4

Moss Adams LLP noted that the subscriber count per the FCC Form 555 agreed with the total subscriber count per the March, May, July, and November 2019 Snapshot Reports provided by the Carrier in response to Request #14 of Appendix A of the FCC's Biennial Audit Plan, except for the following:

- March subscriber count per the FCC Form 555 did not agree to the total count per the March 2019 Snapshot Reports provided by the carrier in response to Request #14 of Appendix A of the FCC's Biennial Audit Plan for 12 of 32 study areas codes.
- May subscriber count per the FCC Form 555 did not agree to the total count per the May 2019 Snapshot Reports provided by the carrier in response to Request #14 of Appendix A of the FCC's Biennial Audit Plan for 14 of 32 study areas codes. The study area code with a difference was 442069.
- July subscriber count per the FCC Form 555 did not agree to the total count per the July 2019 Snapshot Reports provided by the carrier in response to Request #14 of Appendix A of the FCC's Biennial Audit Plan for 15 of 32 study areas codes.
- November subscriber count per the FCC Form 555 did not agree to the total count per the November 2019 Snapshot Reports provided by the carrier in response to Request #14 of Appendix A of the FCC's Biennial Audit Plan for 19 of 32 study areas codes.

Procedure 5

Moss Adams LLP noted that the recertification data reported on the FCC Form 555 agreed with the detailed recertification results provided by the Carrier in response to Request #9 of Appendix A of the FCC's Biennial Audit Plan, except for May where study area code 419036 and November where study area code 429032 did not agree.

Procedure 6

Moss Adams LLP noted that the non-usage data reported on the FCC Form 555 for the months of March, May, July, and November 2019 agreed with the detailed non-usage results provided by the Carrier in response to Request #10 of Appendix A of the FCC's Biennial Audit Plan, except for May which had 2 out of the 32 study area codes and November which had 8 out of 32 study area codes not agree.

Procedure 7

Moss Adams LLP reviewed the Carrier's FCC Form 481 as provided by the Carrier in response to Request #13 of Appendix A of the FCC's Biennial Audit Plan and noted that the ETC reported all the information and made all the certifications required by 47 C.F.R. § 54.422(a), (b).

No exceptions noted.

Procedure 8

Moss Adams LLP reviewed supporting schedules related to the Carrier's FCC Form 481, as provided by the Carrier in response to Requests #15 and #16 of Appendix A of the FCC's Biennial Audit Plan and noted that the data reported on the FCC Form 481 agreed with supporting schedules.

No exceptions noted.

Procedure 9

Moss Adams LLP inquired of management on June 10, 2022 and obtained the Carrier's 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 of the FCC's Biennial Audit Plan.

SCHEDULE OF AGREED-UPON PROCEDURES

Moss Adams LLP examined the Carrier's policies and procedures, and compared those policies and procedures, as well as management's responses to the inquiries, to the record keeping rules set forth in 47 C.F.R. § 54.417.

Moss Adams LLP noted no discrepancies between the Carrier's policies and procedures; management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions noted.

Attachment A
Beneficiary Responses

TruConnect is focused on managing our business to the highest possible compliance standards, and as such, we take the findings in this report very seriously.

As it relates to the findings in Objective II, we would expect there to be financial discrepancies between the NLAD Snapshot Report and the LCS. When we receive the NLAD Snapshot Report each month we scrub the report to ensure that we don't claim any subscriber who isn't eligible to be claimed for reimbursement.

As it relates to the findings in Objective IV, we believe these discrepancies to be a result of the timing of reports, as well as the 555 data being supplied by the California TPA in 2019. However, we have requested a detailed report from Moss Adams so that we can investigate further.