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December 6, 2022

Ms. Sallie Tanner, Executive Secretary
Georgia Public Service Commission
244 Washington Street, SW
Atlanta, GA 30334-5701

RE: CenturyLink 2019 Lifeline Biennial Audit Report

Dear Ms. Tanner:

Pursuant to the §54.420 of the Federal Communications Commission's ("FCC") rules, CenturyLink hereby provides a copy of its Lifeline Biennial Audit Report as issued and filed with the FCC on November 17, 2022. This report covers the audit period of January 1, 2019, through December 31, 2019.

If you have any questions regarding this filing, please contact me at (704) 314-2355.

Sincerely,

/s/ Deloris Carroll
Deloris Carroll
Government Affairs Director

KPMG LLP
Suite 800
1225 17th Street
Denver, CO 80202-5598

Independent Accountants' Agreed-Upon Procedures Report

To Management of Lumen Technologies, Inc. ("Lumen"):

We have performed the procedures enumerated in Attachment A on Lumen's overall compliance with applicable requirements of 47 C.F.R. Part 54 of the Federal Communications Commission's ("FCC") rules, regulations and related orders (collectively, the "Lifeline Program Rules") for the year ended December 31, 2019. Management is responsible for the Company's compliance with the Lifeline Program Rules.

Lumen has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing Lumen's compliance with Lifeline Program Rules. This report may not be suitable for any other purpose. The procedures are specified in the Universal Service Fund – Lifeline Program Biennial Audit Plan promulgated by the Wireline Competition Bureau, in conjunction with the Office of Managing Director. No other parties have agreed to or acknowledged the appropriateness of these procedures for the intended purpose or 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. We make no representation regarding the appropriateness of the procedures either for the intended purpose or for any other purpose.

We were engaged by Lumen to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and by Generally Accepted Government Auditing Standards ("GAGAS") established by the Government Accountability Office, which involves us performing the specific procedures agreed to and acknowledged above and reporting on findings based on performing those procedures. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on Lumen's compliance with the Lifeline Program 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 Lumen 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 Lumen, the Universal Service Administrative Company ("USAC"), and FCC and is not intended to be, and should not be, used by anyone other than the specified parties. The report will become a matter of public record when Lumen files it with the FCC.

KPMG LLP

Denver, Colorado
November 17, 2022

KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

Attachment A

The procedures and the associated findings are as follows:

Objective I: Carrier Obligation to Offer Lifeline

Procedure 1

Inquire of management and obtain carrier 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). Examine and compare the carrier policies and procedures, including any management responses, with the Commission's Lifeline rules set forth in Appendix F. Note any discrepancies between the policies and procedures and the Commission's rules.

Findings:
We inquired of Lumen management and obtained Lumen's policies and procedures for making Lifeline service available to qualifying low-income consumers. We examined and compared Lumen's policies and procedures, including any management responses, with the Commission's Lifeline rules, noting no discrepancies between the policies and procedures and the Commission's rule.

Procedure 2

Inspect 10 examples of carrier 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 note if the materials do not include 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.

If all of the examples do not include this required information, identify and note the specific element(s) that are missing from each example. In the event the ETC does not have 10 different examples of marketing materials, it should submit all materials that it uses to advertise the ETC's Lifeline service plans.

Findings:
We inspected 10 examples of carrier marketing materials describing the Lifeline service (i.e., print, audio, video and web materials used to describe or enroll new subscribers in the Lifeline service offering, including standard scripts used when enrolling new subscribers, application and certification forms) and noted all of the examples included the required information set above. No exceptions noted.

Procedure 3

a. Review the ETC'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 s/he is no longer eligible to receive Lifeline service; and (2) when de- enrollment for such notifications occurs. 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.

Findings:
We reviewed Lumen's responses to the background questionnaire regarding Lumen's policies 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 notification occurs. We verified Lumen's 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 noted.

b. In addition, call 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. 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.

Findings:
We called the customer care numbers provided by Lumen management, in response to Request #8 of Appendix A, as well as the customer care numbers identified in the marketing materials provided in response to data requests. KPMG noted for each of the telephone numbers called, each telephone number was (1) operational, and (2) involved use of an interactive voice response (IVR) system, that made it

Procedure 4

If the eligible telecommunications carrier offers Lifeline service but does not collect and assess a monthly fee from its subscribers, inspect the customer's usage records for two months, as provided in response to Request #3 of Appendix E. Determine if the customer used the service, as defined by 47 C.F.R §54.407(c)(2), within 30 days. The 60 customers sampled for Objective III, Procedure 2 should be used to complete the test.

Findings:
This procedure is not applicable; Lumen does collect and assess a monthly fee from its subscribers.

Procedure 5

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

a. Inspect the ETC's policies and procedures for de-enrollment where the ETC 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. Note whether the policies and procedures detail the process for communications between the subscriber and ETC 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. Identify any areas that are not in compliance with section 54.405(e)(1) of the Commission's rules.

Findings:
We inspected Lumen's policies and procedures for de-enrollment where Lumen 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 the de-enrollment letters provided in response to Request #11 of Appendix A. The policies and procedures detail the process for communications between the subscriber and Lumen 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. No exceptions noted.

b. Inspect 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). Note if the policies and procedures state that the ETC 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) of the Commission's rules. Also note if the policies and procedures require the removal from NLAD within one business day of de-enrollment from the Lifeline service.

Findings:
We inspected Lumen'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). The policies and procedures state that Lumen 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) of the Commission's rules. We also note the policies and procedures require the removal from NLAD within one business day of de-enrollment from the Lifeline service. No exceptions noted.

c. Inspect 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. Examine 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. Identify any areas that are not in compliance with section 54.405(e)(3) of the Commission's rules. In addition, confirm the policies and procedures also address the carrier's responsibility to de-enroll the subscriber after the 15 day non-usage period.

Findings:
We did not inspect policies and procedures for de-enrolling subscribers for non-usage as it is not applicable to Lumen. We verified Lumen is not required to track or report non-usage for subscribers as required by the Rules, as Lumen collects a monthly fee from all Lifeline subscribers. As such, this procedure is not applicable.

d. Review 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. Examine 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 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. Confirm 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, examine the recertification requests and the carrier's responses to the background questionnaire and verify that the recertification requests were sent by a method separate from

the subscriber's bill (if a customer receives a bill from the carrier). Identify any areas that are not in compliance with section 54.405(e)(4) of the Commission's rules.

Findings:
We reviewed Lumen'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. We 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 the Lumen 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. We confirmed the policies and procedures require Lumen 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 Lumen's responses to the background questionnaire and verified the recertification requests were sent by a method separate from the subscriber's bill (if a customer receives a bill from the carrier). No exceptions noted.

e. Review the carrier's policies and procedures for de-enrolling a Lifeline subscriber at the customer's request. Confirm 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.

Findings:
We reviewed Lumen'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 noted.

OBJECTIVE II: Consumer Qualification for Lifeline.

Procedure 1

Review procedures the carrier has in place to ensure it has accurately completed the Snapshot Report in LCS. If the carrier does not have such procedures, inquire 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.

Document any exceptions and include in the audit report.

Findings:
We reviewed the procedures Lumen has in place to ensure it has accurately completed the Snapshot Report in LCS, noting that the procedures include the items set forth above. No exceptions noted.

Procedure 2

Obtain 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 compare its total number of subscribers to the number of subscribers reported on the Final Combined Master List created in the Sample Selection section. Confirm agreement of data where there is overlap of data. Note any discrepancies in the number of subscribers or data. Investigate reasoning and update Combined Master file if necessary.

Findings:
We obtained the Lifeline Claims System (LCS) Snapshot Report from Lumen in response to Request #1 of Appendix A for our sample states selected CO, FL, MN, and WA for the Audit Period December 2018 - November 2019. We compared the total number of subscribers on the LCS Snapshot for CO, FL, MN, and WA for the Audit Period December 2018 - November 2019 to the total number of subscribers for CO, FL, MN, and WA for the Audit Period December 2018 - November 2019 reported on the Final Combined Master List created in the Sample Selection section. We reviewed and compared the total number of subscribers, noting the following:

Total subscribers, per the LCS Snapshot Report	Total subscribers, per the Final Combined Master List	Difference
210,851	210,852	1

Lumen Response: After looking into this discrepancy, Lumen determined that the subscriber was enrolled in the Lifeline Program under the incorrect Study Area Code (SAC). When Lumen discovers a customer has been enrolled in the Lifeline Program under the incorrect SAC, it does not seek reimbursement for the discount provided to the customer until the error has been remedied. Moreover, if Lumen finds that it sought reimbursement for the discount provided to a customer enrolled in the Lifeline Program under the incorrect SAC, it returns those funds to the Universal Service Fund.

Procedure 3

Obtain from USAC the NLAD Snapshots for subscribers active for each study area for each month selected in the sampling section described above at Section II, item #23. Compare the USAC provided NLAD Snapshot to the Subscriber listing and Combined Master Listing created in the sampling section described above at Section II, item #23. Note any discrepancies in number of subscribers, amount of claims in total, and PII information (name, date of birth, social security number, address).

Findings:
We obtained the NLAD Snapshots from USAC for subscribers active for each study area. We compared the USAC provided NLAD Snapshot of our selected sample states CO, FL, MN and WA for the Audit Period December 2018 - November 2019 to the Subscriber listing and Combined Master Listing created in the Sample Selection section. No discrepancies noted in PII information (name, date of birth, social security number, or address). We noted the following discrepancies in the total number of subscribers and the total amount in claims:

Period	Study Area	Number of Subscribers per, NLAD	Number of Subscribers, per LCS Snapshot Subscriber Listing	Number of Subscribers, per Combined Master Listing	Total Amount of Lifeline Credit, per LCS Snapshot	Total Amount of Lifeline Credit, per Combined Master Listing	Difference
Dec 2018 - Nov 2019	210341 - FL	51,567	51,567	51,567	$ 473,849.75	$ 474,136.50	$ 286.75
Total		**51,567**	**51,567**	**51,567**	**$ 473,849.75**	**$ 474,136.50**	**$ 286.75**

Lumen Response: Lumen was initially reimbursed $473,849.75 for these subscribers. In a later audit with USAC, it was determined that Lumen was owed additional funding, which resulted in the difference.

Procedure 4

Inquire of management and obtain carrier policies and procedures for limiting Lifeline support to a single subscription per household as provided by the ETC in response to Request #4 of Appendix A. Examine and compare the carrier policies and procedures, including any management responses, with the Commission's Lifeline rules set forth in section 54.409(c) (Appendix F). Note any discrepancies between the policies and procedures and the Commission's rules.

Findings:
We inquired of Lumen's management and obtained Lumen's policies and procedures for limiting Lifeline support to a single subscription per household as provided by Lumen in response to Request #4 of Appendix A. We examined and compared Lumen's policies and procedures, including any management responses, with the Commission's Lifeline rules set forth in section 54.409(c), noting no discrepancies between the policies and procedures and the Commission's rule.

Procedure 5

Using computer-assisted audit techniques, examine the Combined Master Listing created per Section II, item #23 above and note if there are any duplicate addresses with different subscribers. Determine where these subscribers were claimed for the same month. Create a list reflecting these results.

Findings:
We used computer-assisted audit techniques and examined the Combined Master Listing for any duplicate addresses with different subscribers. We determined where these subscribers were claimed for the same month and created a list reflecting the results which we used for purposes of Procedure 6 below.

Procedure 6

From the list completed in #5 directly above, randomly select subscribers from the list and request copies from the ETC 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 should not be 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). Verify that the subscriber accurately completed a one-per-household certification on the correct form, FCC Form 5631, the Lifeline Program Household Worksheet.

Note 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.

Findings:
From the list completed in #5 directly above, we selected 30 subscribers from the list and requested copies of the one-per-household certification form for each of the selected subscribers from Lumen. No exceptions noted.

OBJECTIVE III: Subscriber Eligibility Determination and Certification.

Procedure1

Inquire of management and obtain carrier 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, obtain 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. Examine and compare the carrier policies and procedures, including any management responses, with the Commission's Lifeline rules set forth in sections 54.409 and 54.410 (Appendix F). Note any discrepancies between the policies and procedures and the Commission's rules.

Findings:
We inquired of Lumen's management and obtained Lumen'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. In addition, we obtained Lumen's policies and procedures for training employees and agents for ensuring that Lumen's Lifeline subscribers are eligible to receive Lifeline services, including any policies regarding how Lumen ensures employees and agents have completed the training. We examined and compared Lumen policies and procedures, including any management responses, with the Commission's Lifeline rules set forth in sections 54.409 and 54.410, noting no discrepancies between the policies and procedures and the Commission's rules.

a. Inspect the ETC's policies and look for evidence as to whether it includes a policy or procedure that the ETC 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.

   Findings:
   We inspected Lumen's policies and found evidence of a policy or procedure that Lumen 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. Inspect the ETC's policies to determine the process for ensuring subscribers are eligible to receive Lifeline service and have completed all forms necessary to receive service.

   Findings:
   We inspected Lumen's policies and determined there was a process to ensure subscribers are eligible to receive Lifeline service and have completed all forms necessary to receive service. No exceptions noted.

c. Inspect 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.

   Findings:
   We inspected Lumen'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 Lumen employees. No exceptions noted.

d. If the ETC operates in a state that participates in NLAD, inspect the ETC's policies regarding:

i. Training requirements and ETC policies for ensuring employees and agents are trained on the use of and interaction with 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.

Findings:
As Lumen operates in states that participates in NLAD, we inspected Lumen's policies regarding:

i. Training requirements and Lumen policies for ensuring employees are trained on the use of and interaction with NLAD, including limiting access to NLAD to select individuals. No exceptions noted.

ii. The process for ensuring only subscribers vetted by NLAD are claimed for reimbursement on the Snapshot Report. No exceptions noted.

e. If the ETC operates in NLAD opt-out states, inspect the ETC's policies regarding:

i. Training requirements and ETC 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.

Findings:
As Lumen operates in states that participates in NLAD opt-out states, we inspected Lumen's policies regarding:

i. Training requirements and Lumen policies for ensuring employees are trained on the use of and interaction with state administrators and/or databases, including limiting access to any databases to select individuals. No exceptions noted.

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 select at least 60 subscribers from the two listings created out of the Combined Master Listing and sampling section pursuant to Section II, item #23. Perform the test described below for each of the subscriber's certification/recertification forms obtained using Appendix E.

Findings:
We randomly selected a total of 120 subscribers from the two listings created out of the Combined Master Listing and sampling section pursuant to Section II, item #23 and performed the test described below for each of the subscriber's certification/recertification forms obtained from Lumen.

a. Examine 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.

Findings:
We examined the subscriber certification and recertification forms, if any, 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 noted.

b. Verify 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 section54.400(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 recertify 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).

Findings:
We verified the subscribers completed all the required elements identified above, including signature and initialing/checkbox requirements contained in the certification and recertification forms, noting the following exception:

- Sample selection in Study Area 401142 (AR) – The Last 4 of the social security number does not match between the Company's records and the application received.

Lumen Response: Lumen reviewed this discrepancy and determined that the Lumen representative that entered in the data on the customer account transposed the last four digits of the customer’s social security number.

c. Examine 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, verify the form is dated prior to or on the same day as the Lifeline start date per the subscriber listing.

Findings:
We examined the subscriber's certification/recertification form to verify the forms were dated prior to October 1, 2019 as the selected data month was September 2019. If the subscriber certification/recertification form was the subscriber's initial certification form, we verified the form was dated prior to or on the same day as the Lifeline start date per the subscriber listing. No exceptions noted.

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

Findings:
The sample of subscribers did not contain Tribal residents and as such, the procedure related to certification to residing on Tribal lands was not applicable.

e. Review the eligibility documentation the ETC reviewed to confirm the subscriber's eligibility obtained using Appendix E. Verify 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.

Findings:
We reviewed the eligibility documentation that Lumen reviewed to confirm the subscriber's eligibility and 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 noted.

OBJECTIVE IV: Annual Certifications and Recordkeeping by Eligible Telecommunications Carriers

Procedure 1

Inquire of management and obtain carrier 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. Examine and compare the carrier policies and procedures, including any management responses, with the Commission's Lifeline rules set forth in sections 54.416 and 54.422 (Appendix F). Note any discrepancies between the policies and procedures and the Commission's rules.

Findings:
We inquired of Lumen's management and obtained Lumen's policies and procedures for ensuring that Lumen 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. We examined and compared Lumen's policies and procedures, including any management responses, with the Commission's Lifeline rules set forth in sections 54.416 and 54.422, noting no discrepancies between the policies and procedures and the Commission's rules.

Procedure 2

Examine the ETC'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. Verify 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.

Findings:
We examined Lumen's FCC Form 555s that were filed in January 2020 by the carrier, following the audit period of 2019. We verified the carrier made all of the following certifications and that an officer of Lumen certified that s/he understands the Commission's Lifeline rules and requirements and that Lumen:

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.

No exceptions noted.

Procedure 3

Examine the ETC's organizational chart provided by the carrier in response to Request #5 of Appendix A. Verify that the certifying officer on the FCC Form 555 is an officer per the organizational chart or other publicly available documents.

Findings:
We examined Lumen's organizational chart provided by Lumen in response to Request #5 of Appendix A and verified the certifying officer on the FCC Form 555s was an officer of Lumen per the organizational chart. No exceptions noted.

Procedure 4

Verify that the subscriber count per the FCC Form 555 agrees with the total subscriber count per the September 2019 Snapshot Report provided by the carrier in response to Request #14 of Appendix A.

Findings:
We compared the subscriber count per the FCC Form 555s to the total subscriber count per the September 2019 Snapshot Report provided by Lumen in response to Request #14 of Appendix A, noting the following differences:

SAC	Subscriber count, per the FCC Form 555	Total subscriber count, per the September 2019 LCS Snapshot Report provided by Lumen	Difference
210341	224	264	(40)
361445	9	7	2
365142	302	296	6
522408	40	42	(2)
525161	208	238	(30)

Lumen Response: The positive differences are due to the fact the FCC Form 555 did not account for the customers no longer on Lifeline at time of recertification. The negative differences are due to accounts enrolled under the wrong SAC in the Lifeline Claim System (LCS) at the time of the January Snapshot; these differences were later corrected.

Procedure 5

Verify 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.

Findings:
We compared the recertification data reported on the FCC Form 555s to the detailed certification results provided by Lumen in response to Request #9 of Appendix A, noting the following differences:

SAC	Month/ Year	Line Item, per Form 555	Per filed Form 555	Per data request #9 of Appendix A	Difference
210341	9/2019	A. Subscribers eligible for recertification by anniversary month	224	264	(40)
		B. Subscribers de-enrolled prior to recertification attempts	0	84	(84)
		C. Total Number of subscribers ETC is responsible for recertifying (A-B)	224	180	44
		I. Subscribers whose eligibility was reviewed by state administrator, third party administrator or USAC	224	180	44
		K. Subscribers de-enrolled as a result of a third party recertification attempt	48	33	15
		L. Subscribers who recertified through a state administrator, third party administrator, or USAC's recertification effort	176	147	29
361445	9/2019	A. Subscribers eligible for recertification by anniversary month	9	12	(3)
		B. Subscribers de-enrolled prior to recertification attempts	0	2	(2)
		C. Total Number of subscribers ETC is responsible for recertifying (A-B)	9	10	(1)
		I. Subscribers whose eligibility was reviewed by state administrator, third party administrator or USAC	9	10	(1)
		L. Subscribers who recertified through a state administrator, third party administrator, or USAC's recertification effort	7	8	(1)
361456	9/2019	A. Subscribers eligible for recertification by anniversary month	24	30	(6)
		B. Subscribers de-enrolled prior to recertification attempts	0	6	(6)
		K. Subscribers de-enrolled as a result of a third party recertification attempt	0	2	(2)
		L. Subscribers who recertified through a state administrator, third party administrator, or USAC's recertification effort	24	22	2
365142	9/2019	A. Subscribers eligible for recertification by anniversary month	302	343	(41)

SAC	Month/ Year	Line Item, per Form 555	Per filed Form 555	Per data request #9 of Appendix A	Difference
		B. Subscribers de-enrolled prior to recertification attempts	0	81	(81)
		C. Total Number of subscribers ETC is responsible for recertifying (A-B)	302	262	40
		I. Subscribers whose eligibility was reviewed by state administrator, third party administrator or USAC	302	262	40
		K. Subscribers de-enrolled as a result of a third party recertification attempt	66	20	46
		L. Subscribers who recertified through a state administrator, third party administrator, or USAC's recertification effort	236	242	(6)
522400	9/2019	K. Subscribers de-enrolled as a result of a third party recertification attempt	0	1	(1)
		L. Subscribers who recertified through a state administrator, third party administrator, or USAC's recertification effort	7	6	1
522408	9/2019	A. Subscribers eligible for recertification by anniversary month	40	42	(2)
		B. Subscribers de-enrolled prior to recertification attempts	0	7	(7)
		C. Total Number of subscribers ETC is responsible for recertifying (A-B)	40	35	5
		I. Subscribers whose eligibility was reviewed by state administrator, third party administrator or USAC	40	35	5
		K. Subscribers de-enrolled as a result of a third party recertification attempt	6	3	3
		L. Subscribers who recertified through a state administrator, third party administrator, or USAC's recertification effort	34	32	2
525161	9/2019	A. Subscribers eligible for recertification by anniversary month	208	238	(30)
		B. Subscribers de-enrolled prior to recertification attempts	0	74	(74)
		C. Total Number of subscribers ETC is responsible for recertifying (A-B)	208	164	44
		I. Subscribers whose eligibility was reviewed by state administrator, third party administrator or USAC	208	164	44
		K. Subscribers de-enrolled as a result of a third party recertification attempt	64	19	45
		L. Subscribers who recertified through a state administrator, third party administrator, or USAC's recertification effort	144	145	(1)

Lumen Response: Lumen Response: There was significant turnover of Lumen employees responsible for managing the Lifeline Program during FY2019. The person who filed the FCC Form 555 during that time used the best data available, but the reports pulled from Lumen systems were incomplete and/or inaccurate. Accordingly, the employee did not have access to all the correct data needed to properly fill out the FCC Form 555. This issue was resolved before FY2020, and, since that time, the Lumen team

managing the Lifeline Program has pulled the complete and accurate reports needed to complete the FCC Form 555.

Procedure 6

Verify 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.

Findings:
We verified Lumen is not required to track or report non-usage for subscribers as required by the Rules, as Lumen collects a monthly fee from all Lifeline subscribers. As such, this procedure is not applicable.

Procedure 7

Review the carrier's FCC Form 481, as provided by the carrier in response to Request #13 of Appendix A. Verify that the ETC reported all the information and made all the certifications required by 47 C.F.R. § 54.422(a), (b).

Findings:
We reviewed Lumen's FCC Form 481s "Carrier Annual Reporting Data Collection Form" filed for the selected states (Colorado, Florida, Minnesota and Washington), as provided by Lumen in response to Request #13 of Appendix A,and verified Lumen reported all the information and made all the certifications required by 47 C.F.R. § 54.422(a) and (b). No exceptions noted.

Procedure 8

Review any 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. Verify that the data reported on the FCC Form 481 agrees with the supporting schedules.

Findings:
Procedure not applicable; Outages not required to be reported on the Form 481 for 2019 data.
Procedure not applicable; Complaints not required to be reported on the Form 481 for 2019 data.

Procedure 9

Inquire of management and obtain 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. Examine and compare the carrier policies and procedures, including any management responses, with recordkeeping rules set forth in 47 C.F.R. § 54.417. Note any discrepancies between the policies and procedures and the Commission's rules.

Findings:
We inquired of Lumen's management and obtained Lumen's policies and procedures for maintaining records that document compliance with the Lifeline program rules, as provided by Lumen in response to Request #4 of Appendix A. We examined and compared Lumen's policies and procedures, including any management responses, with recordkeeping rules set forth in 47 C.F.R. § 54.417, noting no discrepancies between the policies and procedures and the Commission's rules.