HURLBERT CPA
regulatory audit services

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Georgia Telecommunications Relay Service

Audit of the TRS Fund

For the years ending December 31, 2021 and 2020

Georgia Telecommunications Relay Service
Audit of the TRS Fund
For the years ending December 31, 2021 and 2020

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Management's Discussion and Analysis

Periods Ended December 31, 2021 and 2020

This section of the Georgia Telecommunications Relay Service Fund's (GATRSF) financial report represents our discussion and analysis of its financial performance during the period presented. It should be read in conjunction with the GATRSF financial statements, which follow this section.

Financial Highlights – In Thousands

- The GATRSF unrestricted fund balance as of December 31, 2021 and December 31, 2020 was $4,266,000 and $4,758,903, respectively.
- The GATRSF unrestricted net assets decreased by $492,903 during the year ended December 31, 2021. The GATRSF unrestricted net assets decreased by $442,087 during the year ended December 31, 2020.

Overview of the Financial Statements

This annual report consists of two parts – management's discussion and analysis and the basic financial statements. The basic financial statements also include notes that explain key information contained in the financial statements and provide further details on select data.

The GATRSF maintained an adequate cash flow and balance of funds to satisfy all obligations during 2021 and 2020.

Independent Accountant's Report

To the Georgia Public Service Commission

Opinion

We have audited the accompanying balance sheets of the Georgia Telecommunications Relay Service Fund (GATRSF), a special revenue fund of the State of Georgia administered by the Georgia Public Service Commission (GPSC), as of December 31, 2021 and 2020, and the related statements of revenues, expenses and changes in fund balance for the years then ended, and the related notes to the financial statements, which collectively comprise the GATRSFs basic financial statements as listed in the table of contents. These financial statements are the responsibility of the GPSC's management.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the GATRSF, administered by the GPSC, as of December 31, 2021 and 2020, and the changes in fund balance for the fiscal years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Georgia Public Service Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the GATRSF's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we

• exercise professional judgment and maintain professional skepticism throughout the audit.

• identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

• obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the GATRSF's internal control. Accordingly, no such opinion is expressed.

• evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

• conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the GATRSF's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 28, 2022 on our consideration of the GATRSF internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the GATRSF internal control over financial reporting and compliance.

Hurlbert CPA LLC

HURLBERT CPA LLC
Liberty, MO
October 28, 2022

GEORGIA TELECOMMUNICATIONS RELAY SERVICE FUND

FINANCIAL STATEMENTS

Georgia Public Service Commission – Fund Administrator
Telecommunications Relay Service
Balance Sheets
As of December 31, 2021 and December 31, 2020

	12/31/2021	12/31/2020
Assets		
Cash in Banks - Wells Fargo	$181,521	$31,478
Investment in Georgia Fund 1	$4,084,479	$4,727,425
Total Assets	$4,266,000	$4,758,903
Liabilities		
Fund Balance		
Prior Years Surplus	$4,758,903	$5,200,990
Current Year's Surplus (Deficit)	$(492,903)	$(442,087)
Total Liabilities & Fund Balance	$4,266,000	$4,758,903

The accompanying notes are an integral part of these financial statements.

Georgia Telecommunications Relay Service

Statements of Revenue, Expenditures & Changes in Fund Balance

For the Years Ended December 31, 2021 and December 31, 2020

	12/31/2021	12/31/2020
Fund Receipts		
TRS Surcharges Collected and Remitted by ILECs	$ 739,584	$ 864,254
TRS Surcharges Collected and Remitted by CLECs	$1,395,914	$1,391,782
Investment Income - Ga Fund One	$ 2,055	$ 27,786
Interest Income – Wells Fargo	$ 12,496	$ 19,700
Miscellaneous Receipts and Credits	$ 0	$ 0
Total Receipts	$2,150,049	$2,303,522
Fund Disbursements & Operating Expenses		
Disbursements		
Disbursements to TRS Service Provider	$ 482,424	$ 525,519
Disbursements to AUIAS	$ 223,410	$ 223,410
Disbursements to Hearing Aid	$ 898,137	$ 945,081
Disbursements to TEDP	$ 947,587	$ 801,409
Total Disbursements	$2,551,558	$2,495,419
Operating Expenses		
Advisory Council Expenses - Service	$ 0	$ 0
Advisory Committee Expenses - Equipment	$ 0	$ 0
Am. Sign Lang. Translator Expenses - Services	$ 440	$ 330
Am. Sign Lang. Translator Expenses - Equipment	$ 0	$ 0
Bank Service Charges - Wells Fargo Bank	$ 226	$ 0
Investment Maintenance Charges - Ga Fund One	$ 0	$ 0
Undesignated Expense - Equipment	$ 0	$ 0
Miscellaneous Expenses	$ 90,728	$ 249,860
Total Operating Expenses	$ 91,394	$ 250,190
Total Fund Disbursements & Operating Expenses	$2,642,952	$2,745,609
Surplus (Deficit)	$ (492,903)	$ (442,087)

The accompanying notes are an integral part of these financial statements.

Georgia Telecommunications Relay Service
Notes to Financial Statements
For the Years Ended December 31, 2021 and December 31, 2020

Note 1 – General Statement & Summary of Significant Accounting Policies

General Statement

The Georgia Telecommunications Relay Service provides two-way translation of electronic message/voice translation services to subscribers of Georgia local exchange carriers and other competitive carriers. Under the provisions of Senate Bill 591 (1990 General Assembly) and the Official Code of Georgia Annotated, O.C.G.A 46-5-30, the Georgia Public Service Commission (GPSC) was directed to establish, implement, administer, and promote such relay service. The service provides calling access to local, intrastate, interstate, and international calling jurisdictions. The service is funded by collection of surcharges ordered by the GPSC.

History of the TRS Surcharge

From January 1, 1995 through February 29, 1996, surcharges were billed monthly to subscribers at a rate of $0.10 per access facility. On March 1, 1996, the surcharge rate was increased to $0.16 per access facility. On May 1, 1999, the surcharge rate was decreased to $0.10 per access facility. On June 1, 2000, the surcharge rate was decreased to $0.05 per access facility. In July 2002, the surcharge rate became $0.15 per access facility. As of August 1, 2004, the rate in effect was $0.10. As of August 1, 2006, the surcharge rate was reduced to $0.05. A maximum surcharge rate of $0.20 per access facility was mandated by Senate Bill 591. In June 2010, the GPSC voted to reduce the TRS charge to $0.00. On September 5, 2014, the GPSC increased the TRS rate to $0.11 and was in effect on January 1, 2015.

The GPSC has awarded the contract for the operation of the TRS to Hamilton Relay. As of December 31, 2021, all monies remained in Wells Fargo and in the Local Government Investment Pool (Fund One).

As of June 1, 1999, the GPSC assumed responsibility for managing the administration of the TRS Fund. Wells Fargo Bank receives deposits from local exchange and competitive local exchange carriers and processes invoices submitted by Hamilton Relay and approved by the GPSC. The staff of the GPSC periodically executes sweeps of the account in the Wells Fargo Bank and transfers monies to the Georgia Fund 1 account.

In May 1999, $6,000,000 was transferred from Wells Fargo Bank to the Georgia Fund 1 formerly known as the Local Government Investment Pool (LGIP).

As of December 31, 2021, there was $4,084,479 invested in the Georgia Fund 1 account. The Georgia Fund 1 invests its assets in U.S. Treasury bills, U.S. Treasury notes, securities issued by federal agencies, and instrumentalities, banker's acceptances, and repurchase agreements with highly rated counterparties.

Summary of Significant Accounting Policies

The accounting policies of the Georgia Telecommunications Relay Service (TRS) conform to generally accepted accounting principles, as applicable to government units. The following significant accounting policies were applied in the preparation of the accompanying financial statements.

Reporting Entity - The TRS financial statements include only the accounts specifically established for collection and disbursement of funds accumulated from the mandated TRS surcharge. As of June 1, 1999 and through December 31, 2021, the oversight of these accounts was the responsibility of the GPSC.

Fund Account Structure – Prior to June 1, 1999, funds were maintained in two escrow accounts. The primary account is utilized for the receipt and disbursement of surcharge collections. In accordance with contract provisions, a second escrow account was established to accept transfers of all interest earnings from the primary account.

From June 1, 1999 and through December 31, 2021 the GPSC assumed responsibility for managing the TRS Fund. The GPSC employs Wells Fargo Bank to receive deposits from local exchange and competitive local exchange carriers. The Bank also processes invoices submitted by the GPSC. The invoices submitted by the GPSC are to pay the Service Provider, various interpreters, TRS Advisory Council, invoices from the Telecommunications Equipment Distribution Program and Advisory Committee meetings mileage claims. All disbursements are reviewed and approved by the GPSC Director of the Utility Department. The staff of the GPSC periodically executes sweeps of the account in the Wells Fargo Bank and transfers monies to and from the Georgia Fund 1 account. All activity between the GPSC and Wells Fargo is documented and approved by management of the GPSC.

Basis of Accounting - Basis of accounting refers to the timing of the recognition of revenues and expenditures as recorded in the accounts and reported in the financial statements. In the preparation of these financial statements, an accrual basis of accounting was applied. Revenues are recognized when earned and expenses are recognized during the period in which associated services are provided.

Note 2 - Cash & Investments

Since June 1, 1999, Wells Fargo Bank received all monies from carriers paying into the TRS fund. The GPSC staff directs expenditures and transfers to and from the TRS Fund in Wells Fargo Bank. Periodically, the GPSC also directs transfers to and from the Georgia Fund 1 account. Georgia Fund 1 invests its assets in U.S. Treasury bills, U.S. Treasury notes, securities issued by federal agencies, and instrumentalities, banker's acceptances, and repurchase agreements with highly rated counterparties.

Note 3 – Subsequent Events

PSC management has evaluated subsequent events through October 28, 2022, the date which the financial statements were available to be issued.

Report on Internal Control over Financial Reporting and On Compliance and other matters based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Independent Auditor's Report

Georgia Public Service Commission as administrator
of the Georgia Telecommunications Relay Service Fund:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Georgia Telecommunications Relay Service Fund as of December 31, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Georgia TRS Fund's basic financial statements and have issued our report thereon dated October 28, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Georgia Public Service Commission's (GPSC) internal control, in its role as administrator for the Georgia Telecommunications Relay Service Fund over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the GPSC internal control over financial reporting, in its role as administrator for the Georgia Telecommunications Relay Service Fund. Accordingly, we do not express an opinion on the effectiveness of the GPSC internal control over financial reporting, in its role as administrator for the Georgia Telecommunications Relay Service Fund.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance whether the TRS Fund's financial statements are free of material misstatement, we performed tests of compliance of the GPSCs role as administrator for the TRS Fund with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the Georgia Public Service Commission and the State of Georgia and is not intended to be and should not be used by anyone other than these specified parties.

Hurlbert CPA LLC

HURLBERT CPA LLC
Liberty, MO
October 28, 2022

Independent Accountant's Report on Applying Agreed-Upon Procedures –
Hamilton Relay

To the Georgia Public Service Commission:

We have performed the procedures enumerated below on assessing compliance by the management of Hamilton Relay with PSC Orders pertaining to Telecommunications Relay Service. The responsible party, Hamilton Relay, is responsible for their compliance with PSC Orders pertaining to Telecommunications Relay Service.

The engaging party, Georgia Public Service Commission (PSC) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assessing compliance with pertaining to Telecommunications Relay Service as of December 31, 2021. 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 are listed below with associated findings listed on the following pages.

Specifically, for purposes of this report, we have performed the procedures listed below. The procedures were performed in determining Hamilton's compliance with the Contract or Service Agreement, GPSC Order, as amended, and whether invoiced amounts were supported by appropriate evidence. The engagement assessed the underlying systems used to report minutes of use and tested system reported minutes of use to those minutes of use shown on the Hamilton invoice to the GPSC.

Procedure One - Verifying the call volumes reported by Hamilton for the period January 1 - December 31, 2021 and January 1 – December 31, 2020.

Procedure Two – Agreeing the supporting call volumes and minutes of use to those summary reports sent to the GPSC.

Procedure Three - Analyzing the Hamilton system used to record and classify Georgia TRS calls by testing call records through database queries.

Procedure Four - Testing the controls related to the recording, processing, and reporting of call volumes and minutes.

Procedure Five - Testing the transition of call volumes and minutes of use to charges rendered.

Procedure Six – Testing whether Hamilton complied with the Georgia statute and GPSC Order, as amended.

Procedure Seven - Testing whether Hamilton complied with the terms of the Service Agreement or contract between Hamilton and the GPSC regarding the operation of the TRS fund and fund transactions.

We were engaged by the PSC 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. We were not engaged to and did not conduct and examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the application. 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 Hamilton Relay and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of the Georgia Public Service Commission and Hamilton Relay and is not intended to be, and should not be, used by anyone other than these specified parties.

Hurlbert CPA LLC

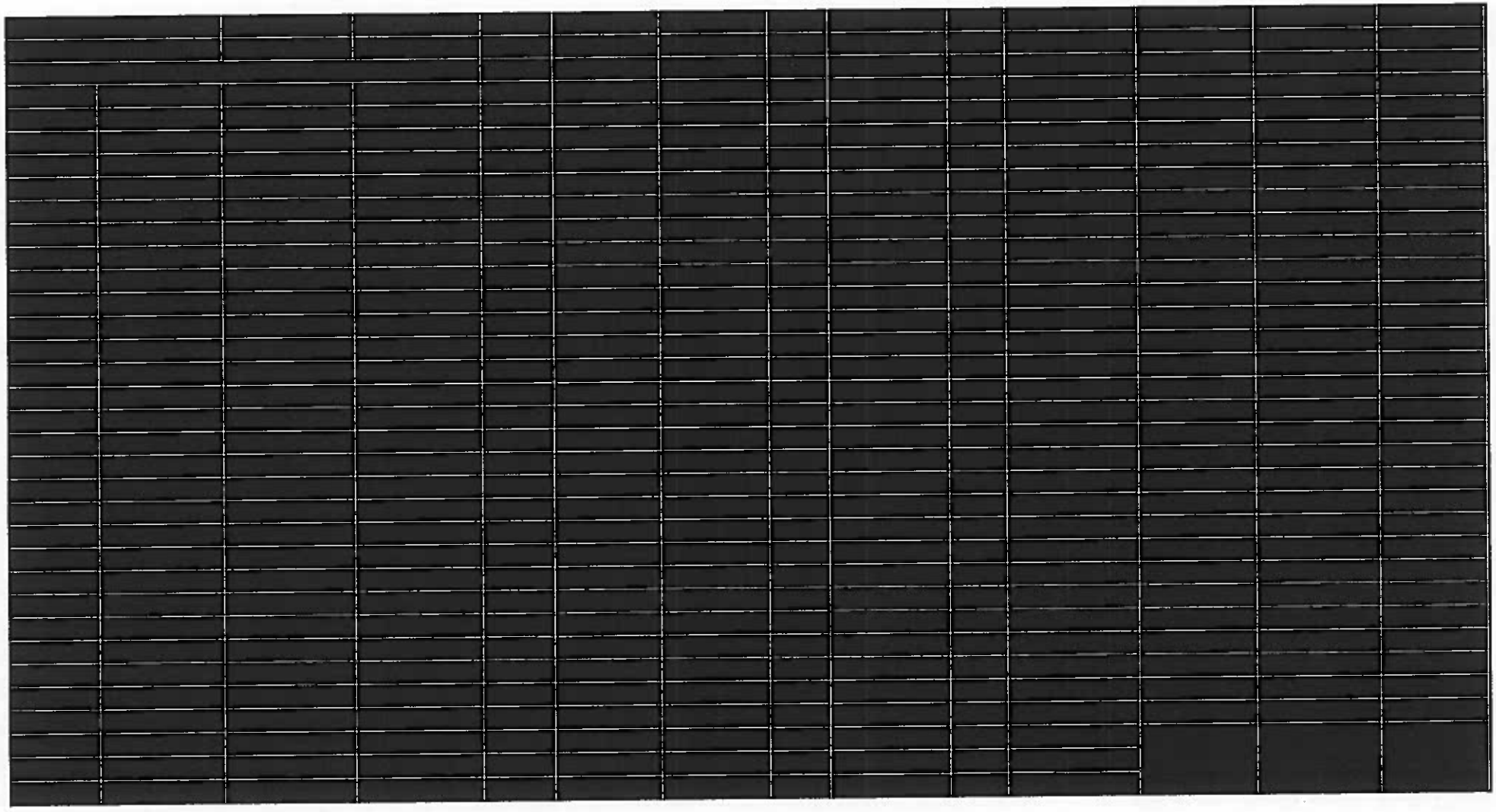
HURLBERT CPA LLC
Liberty, MO
October 28, 2022

[redacted]

[redacted]

[redacted]

3. [redacted]



Independent Accountant's Report on Applying Agreed-Upon Procedures –
AT&T Compliance with GPSC TRS Orders

To the Georgia Public Service Commission:

We have performed the procedures enumerated below on evaluating AT&T's compliance with GPSC TRS Orders for the period 1/1/2020 – 12/31/2021. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The engaging party, Georgia Public Service Commission (PSC), has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assessing compliance with PSC Orders pertaining to Telecommunications Relay Service as of December 31, 2021. 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. Below are the procedures performed in testing AT&T's compliance with GPSC TRS Orders for the period 1/1/2020 – 12/31/2021. The agreed-upon procedures included:

The procedures performed for AT&T were as follows:

Procedure One - Obtained, analyzed, and interpreted O.C.G.A 46-5-30 along with accompanying letter orders issued since the inception of the TRS program as related to AT&T compliance.

Procedure Two - Reviewed the most recent report on TRS compliance issued to the GPSC in order to address previous issues of noncompliance in the current report on compliance.

Procedure Three - Obtained an understanding of AT&T's procedures related to the billing, collection, and remittance of the surcharge reports.

Procedure Four - Prepared a Summary of Surcharge Reports from the monthly surcharge reports provided by the GPSC and the bank statements provided by Wells Fargo Bank. (See Exhibit labeled as AT&T 2021 & 2020 for the summaries of the information accumulated.)

Procedure Five - Tested all calculations of all monthly surcharge reports for accuracy.

Procedure Six - Traced all remittances from the surcharge report summary to the applicable statements from Wells Fargo Bank to determine accuracy and timeliness.

Procedure Seven - Sampled certain monthly billing cycles to determine whether AT&T were billing the appropriate surcharge, collecting the surcharge from all applicable facilities, and determined if the surcharge is correctly identified on the customer's bill.

Procedure Eight - Obtained an understanding of the procedures related to billing and collection of the surcharge to determine whether AT&T accurately collected and remitted surcharge monies.

Procedure Nine - Verified whether a separate interest-bearing account had been established for the collection and remittance of the TRS surcharge and if interest was being remitted.

Procedure Ten - Tested access lines billed were reported to the GPSC on the TRS Settlement Monthly Surcharge Collection Report using company reports. The access line counts reported do mathematically conform to the typical approach of dividing the billed relay charge by the relay rate per access line commonly used by other carriers in Georgia.

Procedure Eleven - Reviewed a sample of subscriber billing records. We examined individual customer bills from various billing periods and cycles throughout the audit period for residential and multi-line customers. We reviewed customer bills to assess whether:

11.A - The TRS monthly surcharge is properly identified on the monthly telephone bills for subscribers as prescribed by Commission Orders.

11.B. - The TRS monthly surcharge is accurately assessed on residential and multi-line access facilities.

11.C. - The TRS charge is taxed by federal, state, and local taxes billed to individual subscribers on the customer's monthly telephone bill.

Procedure Twelve - Reviewed copies of the required documentation for the annual notifications.

Procedure Thirteen - Confirmed as to how TRS user toll calls are identified and thus, billed through the billing/rating process with a 25% discount being applied by AT&T.

Procedure Fourteen - We reviewed copies of the tariff filings related to the TRS surcharge.

We were engaged by the PSC 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. We were not engaged to and did not conduct and examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the application. 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.

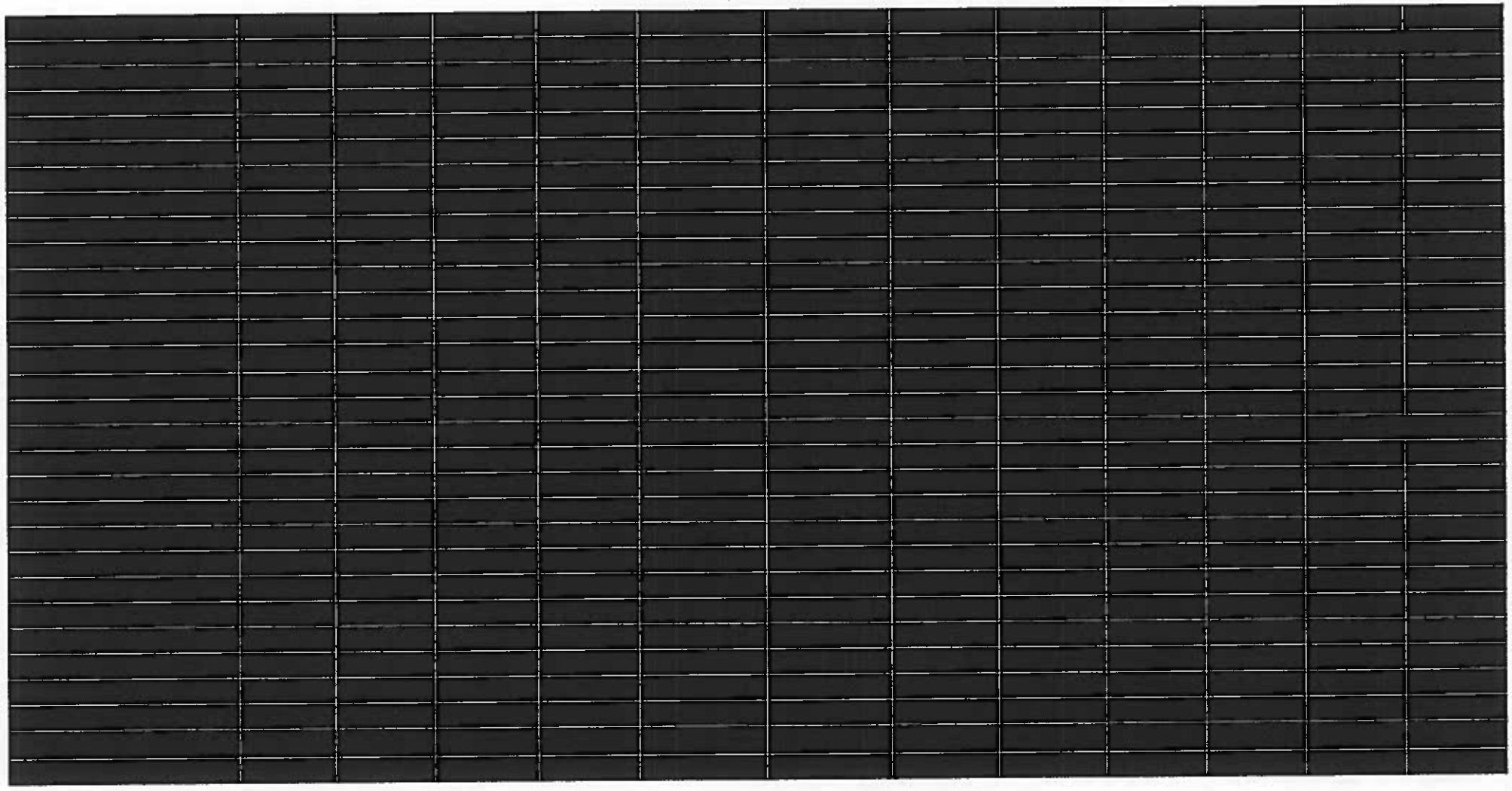
We are required to be independent of AT&T and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of AT&T and the Georgia Public Service Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

Hurlbert CPA LLC

HURLBERT CPA LLC
Liberty, MO
October 28, 2022

AT&T Conclusions and Findings

[redacted]



Independent Accountant's Report on Applying Agreed-Upon Procedures – **Teleport Communications' Compliance with GPSC TRS Orders**

To the Georgia Public Service Commission:

We have performed the procedures enumerated below on evaluating Teleport Communication's compliance with GPSC TRS Orders for the period 1/1/2020 – 12/31/2021. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The engaging party, Georgia Public Service Commission (PSC), has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assessing compliance with PSC Orders pertaining to Telecommunications Relay Service as of December 31, 2021. 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. Below are the procedures performed in testing Teleport Communication's compliance with GPSC TRS Orders for the period 1/1/2020 – 12/31/2021. The agreed-upon procedures included:

Procedure One - Obtained, analyzed, and interpreted O.C.G.A 46-5-30 along with accompanying letter orders issued since the inception of the TRS program as related to Teleport Communication's compliance.

Procedure Two - Reviewed the most recent report on TRS compliance issued to the GPSC in order to address previous issues of noncompliance in the current report on compliance.

Procedure Three - Obtained an understanding of Teleport Communication's procedures related to the billing, collection, and remittance of the surcharge reports.

Procedure Four - Prepared a Summary of Surcharge Reports from the monthly surcharge reports provided by the GPSC and the bank statements provided by Wells Fargo Bank. (See Exhibit Teleport for the summaries of the information accumulated.)

Procedure Five - Tested all calculations of all monthly surcharge reports for accuracy.

Procedure Six - Traced all remittances from the surcharge report summary to the applicable statements from Wells Fargo Bank to determine accuracy and timeliness.

Procedure Seven - Sampled certain monthly billing cycles to determine whether Teleport Communications was billing the appropriate surcharge, collecting the surcharge from all applicable facilities, and determined if the surcharge is correctly identified on the customer's bill.

Procedure Eight - Obtained an understanding of the procedures related to billing and collection of the surcharge to determine whether Teleport Communications accurately collected and remitted surcharge monies.

Procedure Nine - Verified whether a separate interest-bearing account had been established for the collection and remittance of the TRS surcharge and if interest was being remitted.

Procedure Ten - Tested access lines billed were reported to the GPSC on the TRS Settlement Monthly Surcharge Collection Report using company reports. The access line counts reported do mathematically conform to the typical approach of dividing the billed relay charge by the relay rate per access line commonly used by other carriers in Georgia.

Procedure Eleven - Reviewed a sample of subscriber billing records. We examined individual customer bills from various billing periods and cycles throughout the audit period for residential and multi-line customers. We reviewed customer bills to assess whether:

11.A - The TRS monthly surcharge is properly identified on the monthly telephone bills for subscribers as prescribed by Commission Orders.

11.B. - The TRS monthly surcharge is accurately assessed on residential and multi-line access facilities.

11.C. - The TRS charge is taxed by federal, state, and local taxes billed to individual subscribers on the customer's monthly telephone bill.

Procedure Twelve - Reviewed copies of the required documentation for the annual notifications.

Procedure Thirteen – Teleport offers local service only. Teleport does not provide toll calls, thus no discount is offered.

Procedure Fourteen - We reviewed copies of the tariff filings related to the TRS surcharge.

We were engaged by the Georgia PSC 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. We were not engaged to and did not conduct and examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the application. 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.

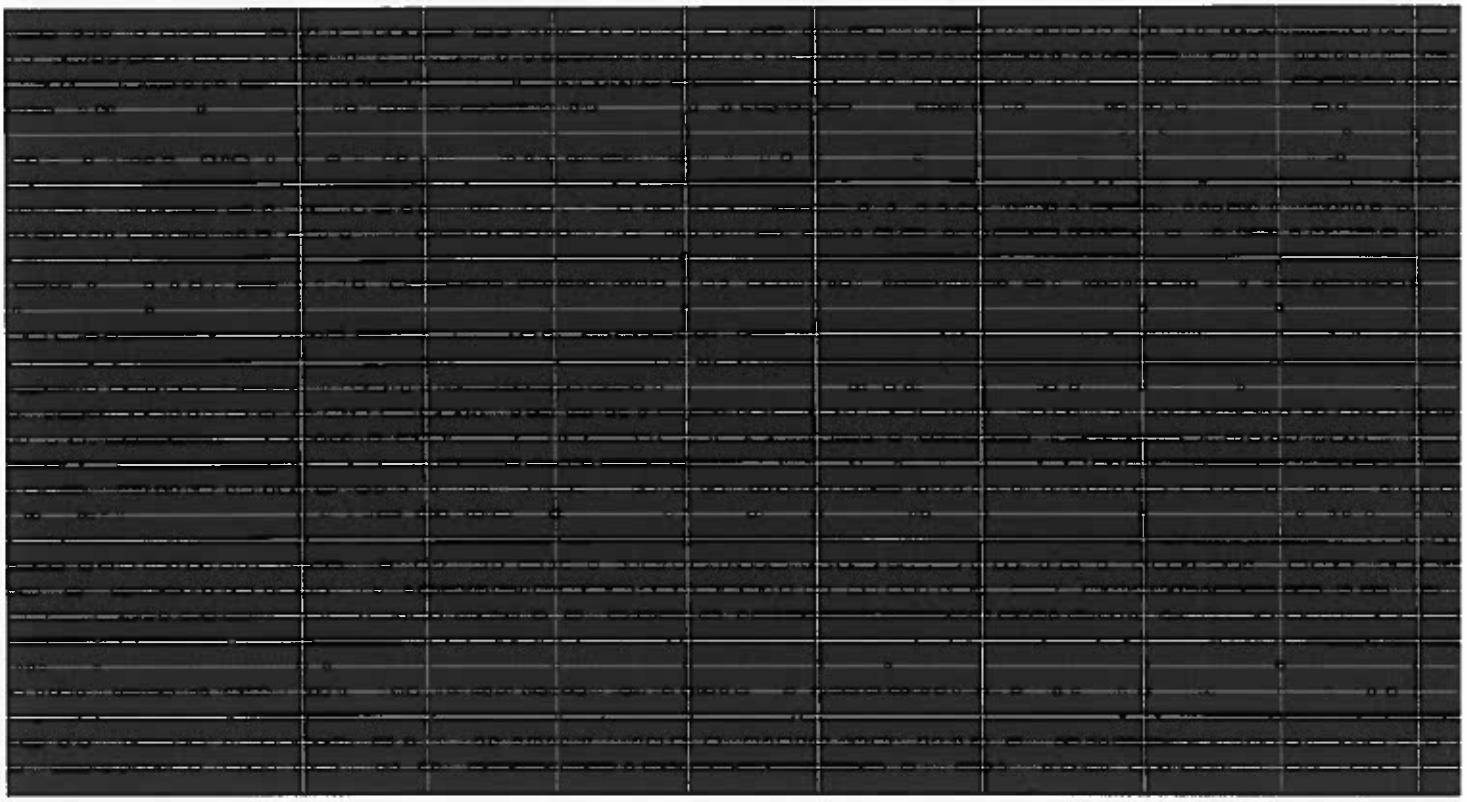
We are required to be independent of Teleport Communications and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of Teleport Communications and the Georgia Public Service Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

Hurlbert CPA LLC

HURLBERT CPA LLC
Liberty, MO
October 28, 2022

Teleport Communications Conclusions and Findings

[redacted]



Independent Accountant's Report on Applying Agreed-Upon Procedures –
BullsEye Telecom Inc.'s Compliance with GPSC TRS Orders

To the Georgia Public Service Commission:

We have performed the procedures enumerated below on evaluating BullsEye Telecom Inc.'s compliance with GPSC TRS Orders for the period 1/1/2020 – 12/31/2021. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The engaging party, Georgia Public Service Commission (PSC), has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assessing compliance with PSC Orders pertaining to Telecommunications Relay Service as of December 31, 2021. 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. Below are the procedures performed in testing BullsEye Telecom Inc.'s compliance with GPSC TRS Orders for the period 1/1/2020 – 12/31/2021.

Procedure One - Obtained, analyzed, and interpreted O.C.G.A 46-5-30 along with accompanying letter orders issued since the inception of the TRS program as related to individual LEC compliance.

Procedure Two - Reviewed the most recent report on TRS compliance issued to the GPSC in order to address previous issues of noncompliance in the current report on compliance.

Procedure Three - Obtained an understanding of BullsEye Telecom, Inc.'s procedures related to the billing, collection, and remittance of the surcharge reports.

Procedure Four - Prepared a Summary of Surcharge Reports from the monthly surcharge reports provided by the GPSC and the bank statements provided by Wells Fargo Bank. (See Exhibit BT 2021 & BT 2020) for the summaries of the information accumulated.)

Procedure Five - Tested all calculations of all monthly surcharge reports for accuracy.

Procedure Six - Traced all remittances from the surcharge report summary to the applicable statements from Wells Fargo Bank to determine accuracy and timeliness.

Procedure Seven - Sampled certain monthly billing cycles to determine whether BullsEye Telecom, Inc. was billing the appropriate surcharge, collecting the surcharge from all applicable facilities, and determined if the surcharge is correctly identified on the customer's bill.

Procedure Eight - Obtained an understanding of the procedures related to billing and collection of the surcharge to determine whether BullsEye accurately collected and remitted surcharge monies.

Procedure Nine - Verified whether a separate interest-bearing account had been established for the collection and remittance of the TRS surcharge and if interest was being remitted.

Procedure Ten - Tested access lines billed were reported to the GPSC on the TRS Settlement Monthly Surcharge Collection Report using company reports. The access line counts reported do mathematically conform to the typical approach of dividing the billed relay charge by the relay rate per access line commonly used by other carriers in Georgia.

Procedure Eleven - Reviewed a sample of subscriber billing records. We examined individual customer bills from various billing periods and cycles throughout the audit period for residential and multi-line customers. We reviewed customer bills to assess whether:

11.A - The TRS monthly surcharge is properly identified on the monthly telephone bills for subscribers as prescribed by Commission Orders.

11.B. - The TRS monthly surcharge is accurately assessed on residential and multi-line access facilities.

11.C. - The TRS charge is taxed by federal, state, and local taxes billed to individual subscribers on the customer's monthly telephone bill.

Procedure Twelve - Reviewed copies of the required documentation for the annual notifications.

Procedure Thirteen - Confirmed as to how TRS user toll calls are identified and thus, billed through the billing/rating process with a 25% discount being applied by the carrier.

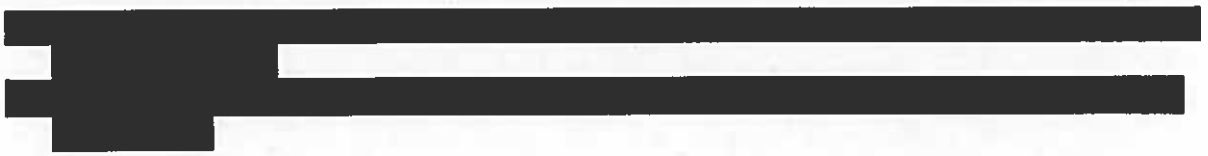
Procedure Fourteen - We reviewed BullsEye Telecom Inc.'s tariff filings related to the TRS surcharge.

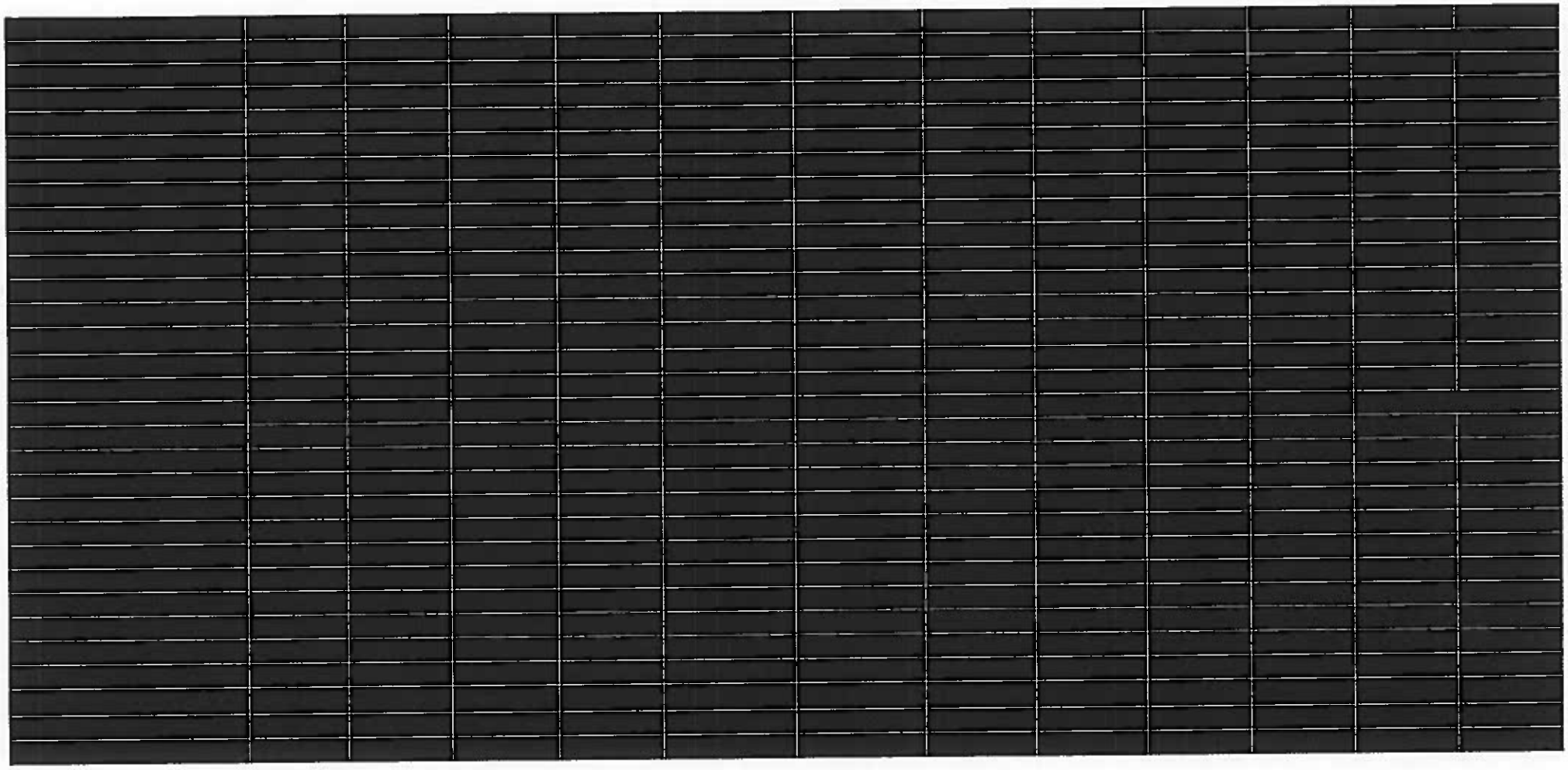
We were engaged by the PSC to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct and examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the application. 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 BullsEye Telecom Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of the Georgia Public Service Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

Hurlbert CPA LLC

HURLBERT CPA LLC
Liberty, MO
October 28, 2022





Independent Accountant's Report on Applying Agreed-Upon Procedures –
Fusion Communications Services LLC's Compliance with GPSC TRS Orders

To the Georgia Public Service Commission:

We have performed the procedures enumerated below on evaluating Fusion Communications Services and Fusion Communication Services, LLC's (FC) compliance with GPSC TRS Orders for the period 1/1/2020 – 12/31/2021. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The engaging party, Georgia Public Service Commission (PSC), has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assessing compliance with PSC Orders pertaining to Telecommunications Relay Service as of December 31, 2021. 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.

Below are the procedures performed in testing FC's compliance with GPSC TRS Orders for the period 1/1/2020 – 12/31/2021.

Procedure One - Obtained, analyzed, and interpreted O.C.G.A 46-5-30 along with accompanying letter orders issued since the inception of the TRS program as related to individual LEC compliance.

Procedure Two - Reviewed the most recent report on TRS compliance issued to the GPSC in order to address previous issues of noncompliance in the current report on compliance.

Procedure Three - Obtained an understanding of FC's procedures related to the billing, collection, and remittance of the surcharge reports.

Procedure Four - Prepared a Summary of Surcharge Reports from the monthly surcharge reports provided by the GPSC and the bank statements provided by Wells Fargo Bank. See Exhibit FC for the summaries of the information accumulated.

Procedure Five - Tested all calculations of all monthly surcharge reports for accuracy.

Procedure Six - Traced all remittances from the surcharge report summary to the applicable statements from Wells Fargo Bank to determine accuracy and timeliness.

Procedure Seven - Sampled certain monthly billing cycles to determine whether FC was billing the appropriate surcharge, collecting the surcharge from all applicable facilities, and determined if the surcharge is correctly identified on the customer's bill.

Procedure Eight - Obtained an understanding of the procedures related to billing and collection of the

surcharge to determine whether FC accurately collected and remitted surcharge monies.

Procedure Nine - Verified whether a separate interest-bearing account had been established for the collection and remittance of the TRS surcharge and if interest was being remitted.

Procedure Ten - Tested access lines billed were reported to the GPSC on the TRS Settlement Monthly Surcharge Collection Report using company reports. The access line counts reported do mathematically conform to the typical approach of dividing the billed relay charge by the relay rate per access line commonly used by other carriers in Georgia.

Procedure Eleven - Reviewed a sample of subscriber billing records. We examined individual customer bills from various billing periods and cycles throughout the audit period for residential and multi-line customers. We reviewed customer bills to assess whether:

11.A - The TRS monthly surcharge is properly identified on the monthly telephone bills for subscribers as prescribed by Commission Orders.

11.B. - The TRS monthly surcharge is accurately assessed on residential and multi-line access facilities.

11.C. - The TRS charge is taxed by federal, state, and local taxes billed to individual subscribers on the customer's monthly telephone bill.

Procedure Twelve - Reviewed copies of the required documentation for the annual notifications.

Procedure Thirteen - Confirmed as to how TRS user toll calls are identified and thus, billed through the billing/rating process with a 25% discount being applied by the carrier.

Procedure Fourteen - We reviewed copies of the tariff filings related to the TRS surcharge.

We were engaged by the PSC 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. We were not engaged to and did not conduct and examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the application. 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.

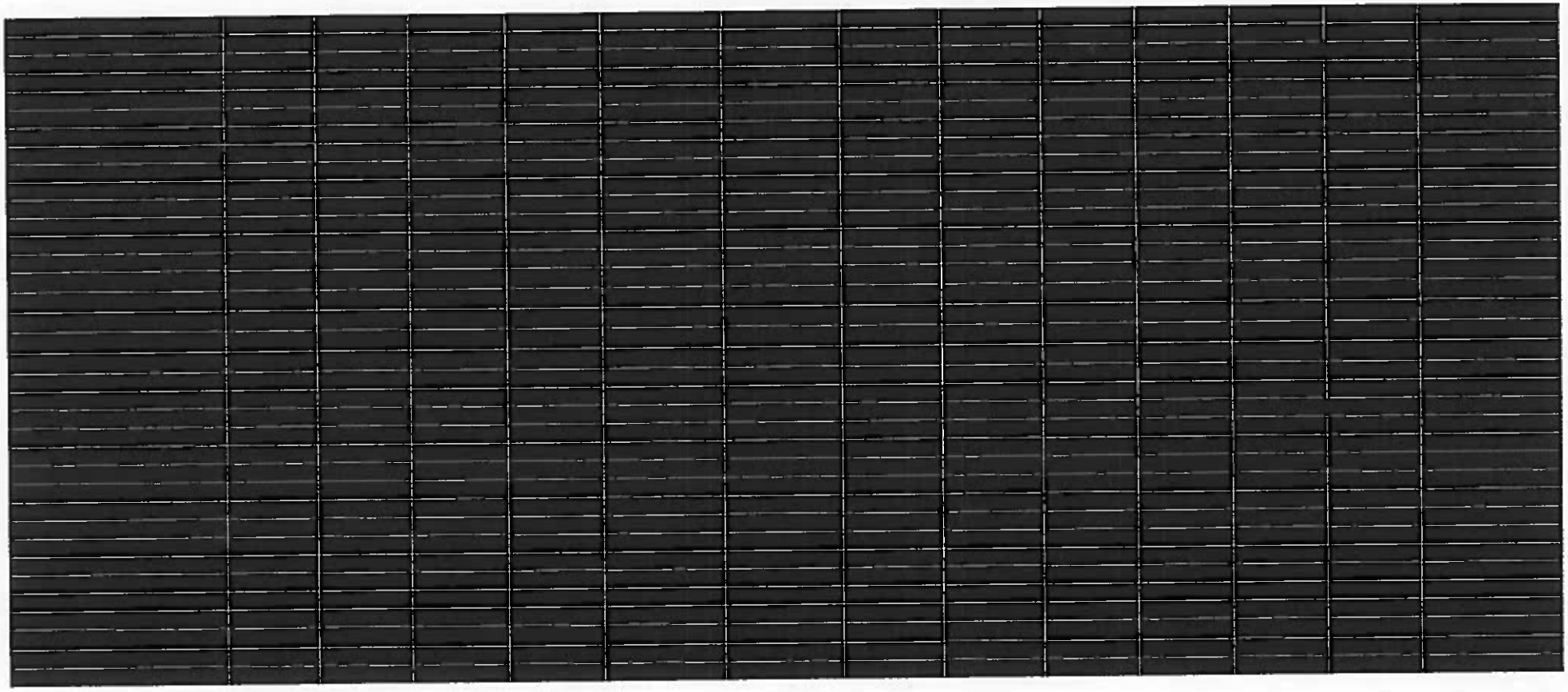
We are required to be independent of FC and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of the Georgia Public Service Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

Hurlbert CPA LLC

HURLBERT CPA LLC
Liberty, MO
October 28, 2022

FC's Conclusions and Findings

[redacted]



Independent Accountant's Report on Applying Agreed-Upon Procedures – **Fusion Cloud's Services, LLC's Compliance with GPSC TRS Orders**

To the Georgia Public Service Commission:

We have performed the procedures enumerated below on evaluating Fusion Cloud Services, LLC's (FCS) compliance with GPSC TRS Orders for the period 1/1/2020 – 12/31/2021. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The engaging party, Georgia Public Service Commission (PSC), has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assessing compliance with PSC Orders pertaining to Telecommunications Relay Service as of December 31, 2021. 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.

Below are the procedures performed in testing FCS's compliance with GPSC TRS Orders for the period 1/1/2020 – 12/31/2021.

Procedure One - Obtained, analyzed, and interpreted O.C.G.A 46-5-30 along with accompanying letter orders issued since the inception of the TRS program as related to individual LEC compliance.

Procedure Two - Reviewed the most recent report on TRS compliance issued to the GPSC in order to address previous issues of noncompliance in the current report on compliance.

Procedure Three - Obtained an understanding of FCS's procedures related to the billing, collection, and remittance of the surcharge reports.

Procedure Four - Prepared a Summary of Surcharge Reports from the monthly surcharge reports provided by the GPSC and the bank statements provided by Wells Fargo Bank. See Exhibit FCS for the summaries of the information accumulated.)

Procedure Five - Tested all calculations of all monthly surcharge reports for accuracy.

Procedure Six - Traced all remittances from the surcharge report summary to the applicable statements from Wells Fargo Bank to determine accuracy and timeliness.

Procedure Seven - Sampled certain monthly billing cycles to determine whether FCS was billing the appropriate surcharge, collecting the surcharge from all applicable facilities, and determined if the surcharge is correctly identified on the customer's bill.

Procedure Eight - Obtained an understanding of the procedures related to billing and collection of the surcharge to determine whether FCS accurately collected and remitted surcharge monies.

Procedure Nine - Verified whether a separate interest-bearing account had been established for the collection and remittance of the TRS surcharge and if interest was being remitted.

Procedure Ten - Tested access lines billed were reported to the GPSC on the TRS Settlement Monthly Surcharge Collection Report using company reports. The access line counts reported do mathematically conform to the typical approach of dividing the billed relay charge by the relay rate per access line commonly used by other carriers in Georgia.

Procedure Eleven - Reviewed a sample of subscriber billing records. We examined individual customer bills from various billing periods and cycles throughout the audit period for residential and multi-line customers. We reviewed customer bills to assess whether:

11.A - The TRS monthly surcharge is properly identified on the monthly telephone bills for subscribers as prescribed by Commission Orders.

11.B. - The TRS monthly surcharge is accurately assessed on residential and multi-line access facilities.

11.C. - The TRS charge is taxed by federal, state, and local taxes billed to individual subscribers on the customer's monthly telephone bill.

Procedure Twelve - Reviewed copies of the required documentation for the annual notifications.

Procedure Thirteen - Confirmed as to how TRS user toll calls are identified and thus, billed through the billing/rating process with a 25% discount being applied by the carrier.

Procedure Fourteen - We reviewed copies of the tariff filings related to the TRS surcharge.

We were engaged by the PSC 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. We were not engaged to and did not conduct and examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the application. 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.

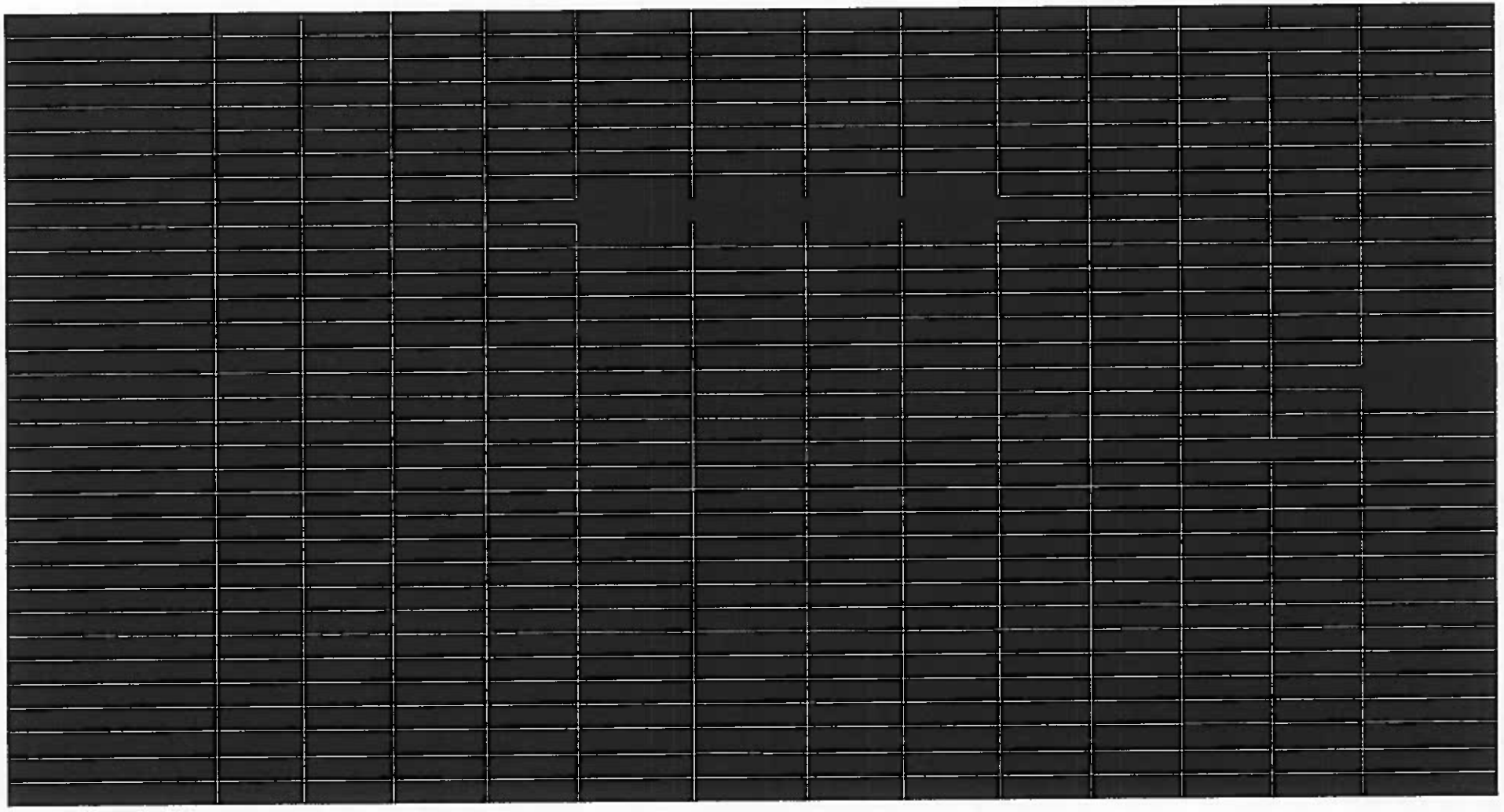
We are required to be independent of FCS and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of the Georgia Public Service Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

Hurlbert CPA LLC

HURLBERT CPA LLC
Liberty, MO
October 28, 2022

FCS's Conclusions and Findings

[redacted]



Independent Accountant's Report on Applying Agreed-Upon Procedures – Wilkes Telephone Company & Electric's Compliance with GPSC TRS Orders

To the Georgia Public Service Commission:

We have performed the procedures enumerated below on evaluating Wilkes Telephone Company & Electric's (Wilkes) compliance with GPSC TRS Orders for the period 1/1/2020 – 12/31/2021. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The engaging party, Georgia Public Service Commission (PSC), has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assessing compliance with PSC Orders pertaining to Telecommunications Relay Service as of December 31, 2021. 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.

Below are the procedures performed in testing Wilkes' compliance with GPSC TRS Orders for the period 1/1/2020 – 12/31/2021.

Procedure One - Obtained, analyzed, and interpreted O.C.G.A 46-5-30 along with accompanying letter orders issued since the inception of the TRS program as related to individual LEC compliance.

Procedure Two - Reviewed the most recent report on TRS compliance issued to the GPSC in order to address previous issues of noncompliance in the current report on compliance.

Procedure Three - Obtained an understanding of Wilkes' procedures related to the billing, collection, and remittance of the surcharge reports.

Procedure Four - Prepared a Summary of Surcharge Reports from the monthly surcharge reports provided by the GPSC and the bank statements provided by Wells Fargo Bank. (See Exhibit labeled as Wilkes for the summaries of the information accumulated.)

Procedure Five - Tested all calculations of all monthly surcharge reports for accuracy.

Procedure Six - Traced all remittances from the surcharge report summary to the applicable statements from Wells Fargo Bank to determine accuracy and timeliness.

Procedure Seven - Sampled certain monthly billing cycles to determine whether Wilkes was billing the appropriate surcharge, collecting the surcharge from all applicable facilities, and determined if the surcharge is correctly identified on the customer's bill.

Procedure Eight - Obtained an understanding of the procedures related to billing and collection of the

surcharge to determine whether Wilkes accurately collected and remitted surcharge monies.

Procedure Nine - Verified whether a separate interest-bearing account had been established for the collection and remittance of the TRS surcharge and if interest was being remitted.

Procedure Ten - Tested access lines billed were reported to the GPSC on the TRS Settlement Monthly Surcharge Collection Report using company reports. The access line counts reported do mathematically conform to the typical approach of dividing the billed relay charge by the relay rate per access line commonly used by other carriers in Georgia.

Procedure Eleven - Reviewed a sample of subscriber billing records. We examined individual customer bills from various billing periods and cycles throughout the audit period for residential and multi-line customers. We reviewed customer bills to assess whether:

11.A - The TRS monthly surcharge is properly identified on the monthly telephone bills for subscribers as prescribed by Commission Orders.

11.B. - The TRS monthly surcharge is accurately assessed on residential and multi-line access facilities.

11.C. - The TRS charge is taxed by federal, state, and local taxes billed to individual subscribers on the customer's monthly telephone bill.

Procedure Twelve - Reviewed copies of the required documentation for the annual notifications.

Procedure Thirteen - Confirmed as to how TRS user toll calls are identified and thus, billed through the billing/rating process with a 25% discount being applied by the carrier.

Procedure Fourteen - We reviewed copies of the tariff filings related to the TRS surcharge.

We were engaged by the PSC 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. We were not engaged to and did not conduct and examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the application. 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.

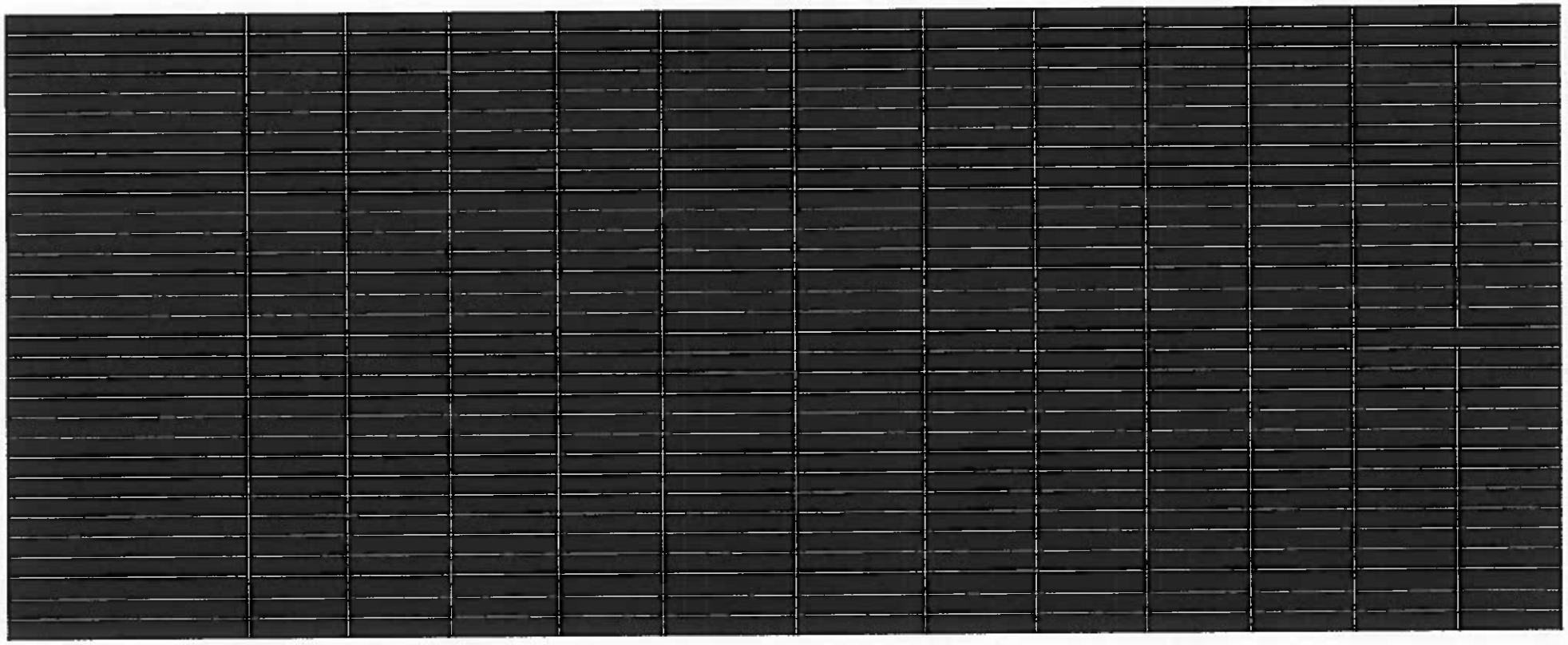
We are required to be independent of Wilkes and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of the Georgia Public Service Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

Hurlbert CPA LLC

HURLBERT CPA LLC
Liberty, MO
October 28, 2022

Wilkes' Conclusions and Findings

[redacted]



HURLBERT CPA
regulatory audit services

Independent Accountant's Report on Applying Agreed-Upon Procedures –
Georgia Center of the Deaf and Hard of Hearing and
Telecommunications Equipment Distribution Program

To the Georgia Public Service Commission:

We have performed the procedures enumerated below on evaluating the Georgia Center of the Deaf and Hard of Hearing (GCDHH)'s compliance with GPSC TRS Orders for the Telecommunications Equipment Distribution Program for the period 1/1/2020 – 12/31/2021. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The engaging party, Georgia Public Service Commission (PSC), has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assessing compliance with PSC Orders pertaining to Telecommunications Relay Service as of December 31, 2021. 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 performed for GCDHH and the TEDP were as follows:

Procedure One – Tested and evaluated the accuracy of all TEDP invoices for the period January 2020 through December 2021 including review of source documentation. See Exhibit GCDHH.

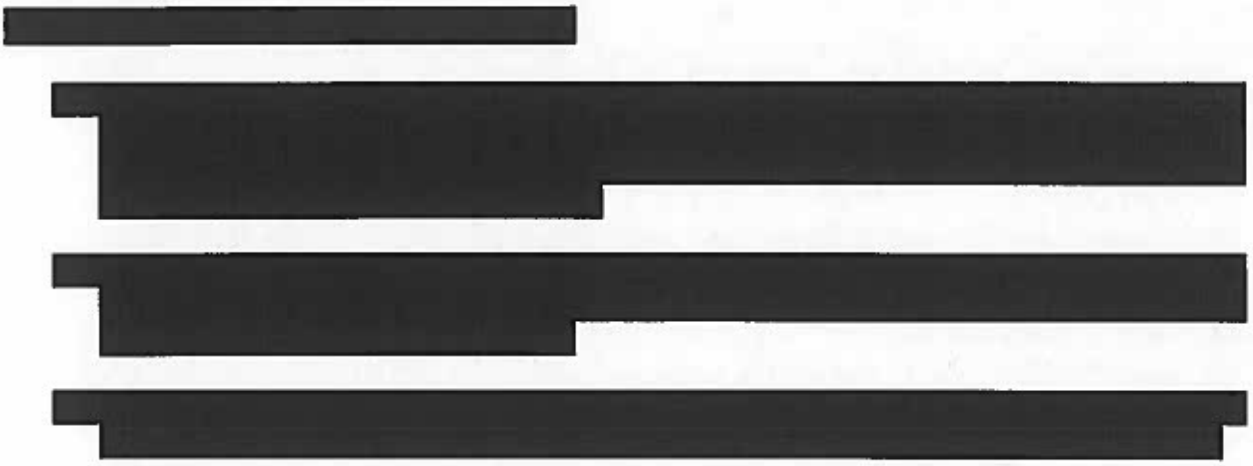
Procedure Two – Assessed the actual invoice payment process for accuracy and consistency with established payment procedures.

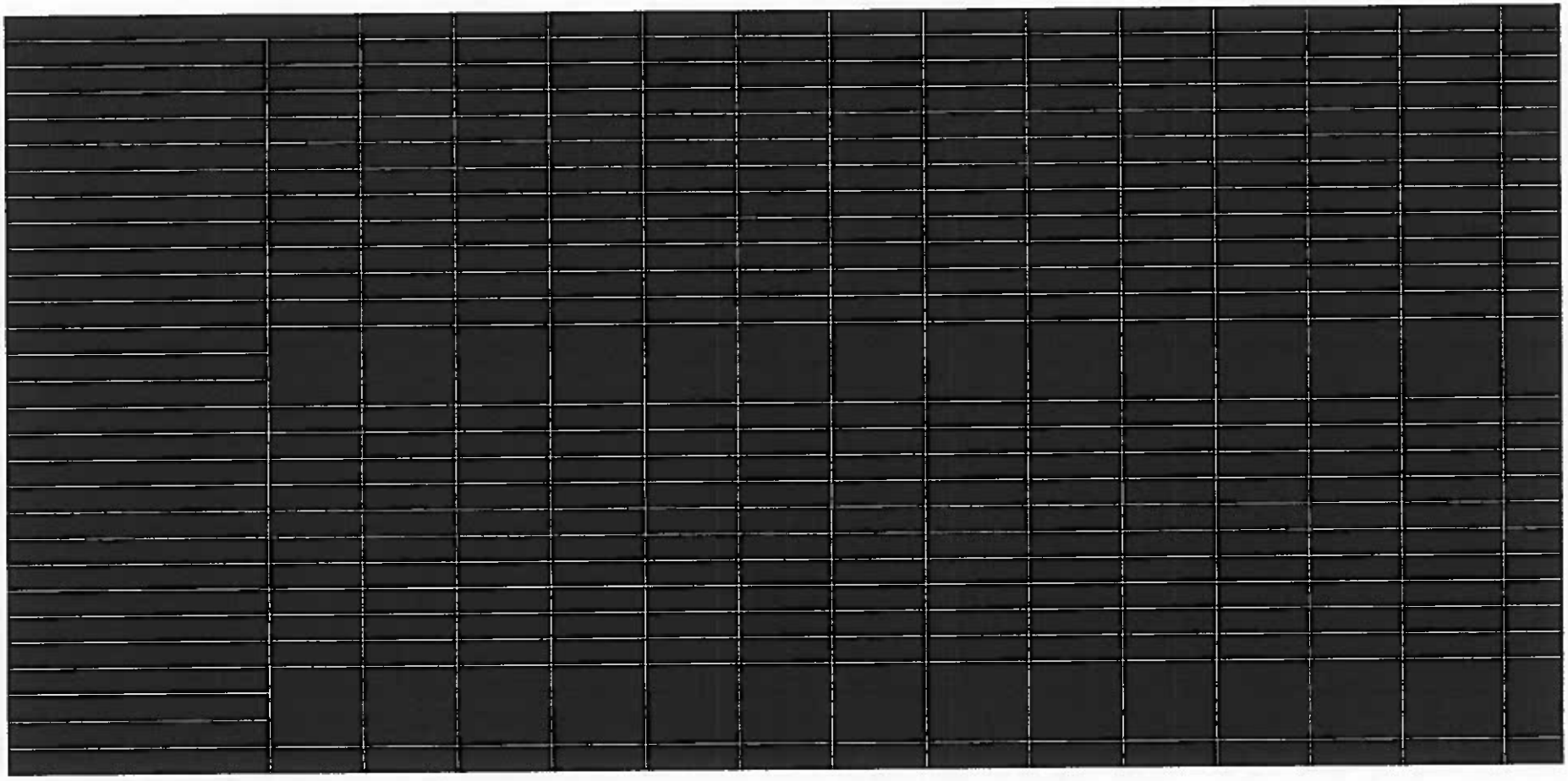
Procedure Three – Conducted a verification of the equipment inventory.

We were engaged by the PSC 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. We were not engaged to and did not conduct and examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the application. 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 the Georgia Center of the Deaf and Hard of Hearing and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of the Georgia Public Service Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

Hurlbert CPA LLC
HURLBERT CPA LLC
Liberty, MO





Independent Accountant's Report on Applying Agreed-Upon Procedures –
Georgia Lions Lighthouse Foundation

To the Georgia Public Service Commission:

We have performed the procedures enumerated below on evaluating the Georgia Lions Lighthouse Foundation (Lions) compliance with the GPSC contract for the period January 1, 2020 – July 31, 2022. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The engaging party, Georgia Public Service Commission (PSC), has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assessing compliance with PSC Orders pertaining to Telecommunications Relay Service as of July 31, 2022. 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.

Below are the procedures performed in testing Lion's compliance with the GPSC contract, as amended, and whether transactions were supported by appropriate evidence. The objective of the engagement was to assess the systems of Lions with regard to the accuracy, reliability and supporting documentation of the transactions and balances disclosed in periodic statements. The procedures included:

1. Obtaining monthly financial statements submitted by the Georgia Lions Lighthouse Foundation (GLLF). Also, obtain banking statements for GLLF for the period January, 2020 – July, 2022.

2. Test and evaluate monthly financial amounts *by account* shown on the Profit & Loss statements of the Georgia Lions Lighthouse Foundation (GLLF) for the period January, 2020 – July, 2022.

GLLF Revenues

2a. Test and evaluate monthly revenue from the PSC payments per service package) and Co-Pay amounts shown on Profit and Loss statements by tracing receipts to GLLF bank statements.

2b. Trace deposits of revenue shown on the GLLF bank statements to the supporting documentation such as PSC invoices and Co-Pay invoices or other documents.

2c. Evaluate whether the Co-Pay process and the billed amounts are accurately determined using the sliding scale noted in the contract with the PSC of the test period by testing supporting documentation.

GLLF Expenses

2d. Trace sampled expenses shown on the GLLF bank statements to each expense account on the Profit & Loss Statement for each month of the test period.

2e. Obtain sampled expense invoices related to test period purchases by each account. Accounts with invoices include Hearing Aids, Hearing Molds, and Hearing Providers. Verify proper classification of expense items.

2f. Obtain sampled invoices or journal entries for "other" expenses such as Bank Charges, Janitorial, Repairs/Maintenance, Auto, Employee Benefits & Wage allocation, Office Expenses, Technology, Utilities, Organizational Development, Travel and Other.

We were engaged by the PSC 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. We were not engaged to and did not conduct and examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the application. 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 the Georgia Lions Lighthouse Foundation and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement. This report is intended solely for the information and use of the Georgia Public Service Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

Hurlbert CPA LLC

HURLBERT CPA LLC
Liberty, MO
October 28, 2022

Georgia Lions Lighthouse Foundation

