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DOCKET NO. 32235

RE: Generic Proceeding to Implement House Bill 168

ORDER ENGAGING HURLBERT CPA, LLC TO PERFORM AGREED-UPON PROCEDURES AND AFFILIATE TRANSACTIONS AUDITS FOR THE 30th UAF YEAR

On November 7, 2023, the Georgia Public Service Commission issued a Request for Proposals ("RFP") for a consultant to perform agreed-upon procedures ("AUP") on applications for disbursements from the Universal Access Fund ("UAF") for the 29th UAF Year. Only one offeror, Hurlbert CPA, LLC ("Hurlbert CPA"), responded to the RFP. Hurlbert CPA offered to perform the agreed-upon procedures engagements for $13,000 per applicant and optional affiliate transactions audits for $5,000 per applicant. The Commission issued an order approving Hurlbert CPA's offer on December 28, 2023. The agreed-upon procedures were subsequently completed on schedule and the Commission adopted all the findings included in the AUP reports.

On December 5, 2024, Hurlbert CPA offered to perform the same agreed-upon procedures on applications for disbursements from the UAF for the 30th UAF year at the same cost as the 29th UAF year.

Pursuant to Commission Rule 515-12-1-.39(4)(a), applications by Tier II incumbent local exchange carriers for disbursements from the UAF pursuant to O.C.G.A. § 46-5-167(d)(2)(B) for the 30th UAF Year are due on December 16, 2024.

Staff recommended that the Commission again engage Hurlbert CPA to perform agreed-upon procedures on applications for disbursements from the UAF for the 30th UAF Year. Upon the recommendation of the auditor and agreement of Staff, an applicant may be required to undergo an affiliate transactions audit in certain instances. The UAF applicants are responsible for the cost of both the agreed-upon procedures and the affiliate transactions audits.

The Commission adopts Staff's recommendation.

* * * * *

WHEREFORE, it is

ORDERED, that Hurlbert CPA, LLC is hereby engaged to perform agreed-upon procedures and affiliate transactions audits for the 30th UAF year.

ORDERED FURTHER, that upon the recommendation of the auditor and the agreement of the Staff, an applicant may be required to undergo an affiliate transactions audit.

ORDERED FURTHER, that a motion for reconsideration, rehearing, oral argument, or any other motion shall not stay the effective date of this Order, unless otherwise ordered by the Commission.

ORDERED FURTHER, that jurisdiction over this matter is expressly retained for the purpose of entering such further Order(s) as this Commission may deem just and proper.

The above by action of the Commission in Administrative Session on the 17th day of December 2024.

Sallie Tanner
Executive Secretary

12-18-24
DATE

Jason Shaw
Chairman

12-18-24
DATE