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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 31st UAF YEAR

On October 21, 2025, the Georgia Public Service Commission issued a Request for Proposals ("RFP") for a consultant to perform agreed-upon procedures on applications for disbursements from the Universal Access Fund ("UAF") for the 31st 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 $14,000 per applicant and optional affiliate transactions audits for $5,000 per applicant.

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 31st UAF Year are due no later than December 15, 2025.

Staff recommended that the Commission engage Hurlbert CPA to perform agreed-upon procedures on applications for disbursements from the UAF for the 31st 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.

Staff recommended that the Commission engage Hurlbert CPA to provide the services outlined in its November 12, 2025 proposal. The UAF applicants are responsible for the cost of Hurlbert CPA's services. The amounts paid by a UAF applicant shall be deemed a necessary cost of providing service, and the UAF applicant shall be entitled to recovery of the full amount of any costs charged to the utility. O.C.G.A. 46-2-33(c). As a necessary cost of service, the UAF applicant shall recover its cost as part of its UAF disbursement.

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 31st UAF year.

ORDERED FURTHER, that the UAF applicants are responsible for the cost of Hurlbert CPA's services.

ORDERED FURTHER, that the amounts paid by a UAF applicant shall be deemed a necessary cost of providing service, and the UAF applicant shall be entitled to recovery of the full amount of any costs charged to the utility. O.C.G.A. 46-2-33(c). As a necessary cost of service, the UAF applicant shall recover its cost as part of its UAF disbursement.

ORDERED FURTHER, that upon the recommendation of Hurlbert CPA 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 2nd day of December 2025.

Sallie Tanner
Executive Secretary

12-4-25
DATE

Jason Shaw
Chairman

12-4-25
DATE