

Documentation for Auditors Checklist

General Requirements

Documentation to support general requirements, such as:

- Written policies and procedures related to compliance with Lifeline Program requirements
- Company organizational chart, showing the individuals responsible for processing, reviewing, and approving data submitted in Lifeline Program filings
- Annual financial statements
- Audit reports for financial, internal control, or any other audits that have a direct or indirect impact on data submitted in Lifeline Program filings
- Local exchange tariff (or pricing list/service plan if no local exchange tariff) for Lifeline and non-Lifeline services

Number of Subscribers Reported on the Form 497

Documentation to support number of subscribers, such as:

- Subscriber listing with the following information for each subscriber claimed on the Form 497:
 - Subscriber first and last name
 - Subscriber address (physical/service address)
 - Subscriber apartment, unit, or lot number (as applicable)
 - Subscriber city, state, and zip code
 - Subscriber telephone number
 - Subscriber date of birth
 - Last four digits of subscriber's Social Security Number or Tribal identification number
 - Lifeline start date (when the subscriber first began receiving Lifeline discounts)
 - Lifeline disconnect date (if applicable)
 - Relevant service provided (voice, broadband or bundle)
 - Dollar value of Low Income discounts provided, broken down by non-Tribal Lifeline, Tribal Lifeline, and Tribal Link-Up

Number of Subscribers Reported on the Form 555

Documentation to recertification and non-usage results, such as:

- Subscriber listing with the following information for each subscriber reported for the recertification results on the Form 555:
 - Subscriber first and last name
 - Subscriber address (physical/service address)
 - Subscriber apartment, unit, or lot number (as applicable)
 - Subscriber city, state, and zip code
 - Subscriber telephone number
 - Subscriber date of birth
 - Last four digits of subscriber's Social Security Number or Tribal identification number



- Lifeline start date (when the subscriber first began receiving Lifeline discounts)
 - Lifeline disconnect date (if applicable)
 - Dollar value of Low Income discounts provided, broken down by non-Tribal Lifeline, Tribal Lifeline, and Tribal Link-Up
 - Identification of the column where the subscriber was recorded on the Form 555 (directly contacted, responded to recertification, did not respond to recertification, etc.)
- Subscriber listing with the following information for each subscriber reported for the non-usage results on the Form 555 (if applicable):
 - Subscriber first and last name
 - Subscriber address (physical/service address)
 - Subscriber apartment, unit, or lot number (as applicable)
 - Subscriber city, state, and zip code
 - Subscriber telephone number
 - De-enrollment month for non-usage

Subscriber eligibility to receive Lifeline Program support

Documentation to support eligibility, such as:

- Subscriber certification and recertification documentation
- One-per-household worksheets (if applicable)
- Copies of eligibility documentation reviewed to confirm subscriber eligibility or name of third-party administrator/eligibility database relied upon to confirm subscriber eligibility
- Copies of documentation reviewed to confirm subscriber information during National Lifeline Accountability Database (NLAD) resolution processes
- Usage activity to demonstrate subscriber used the Lifeline-supported service

Lifeline Program support passed through to subscribers

Documentation to support program support passed through, such as:

- Subscriber bills (if mailed to subscribers)
- System downloads showing the date and amount of the discount provided

Adequacy of advertising efforts

Documentation to support advertising, such as:

- Evidence of advertising for Lifeline discounts (flyers, newspaper advertisements, radio or television commercials, etc.)
- Advertising schedules or locations targeted for Lifeline advertisements
- Evidence of advertising for non-Lifeline services (flyers, newspaper advertisements, radio or television commercials, etc.)



**Universal Service
Administrative Co.**

Subscriber notifications

Documentation to support subscriber notifications, such as:

- Samples of notifications (mailed letters, voice recordings, text messages, etc.) sent to subscribers for the recertification process
- Samples of notifications (mailed letters, voice recordings, text messages, etc.) sent to subscribers for non-usage (if applicable)

Compliance with minimum service standards

Documentation to compliance with minimum service standards, such as:

- Documentation to demonstrate subscriber received service that meets the minimum service standards
- Documentation that describes the devices offered to Lifeline subscribers, including a description of Wi-Fi and hotspot capabilities (as applicable)