

(SAMPLE)

(Date)

Mr. David A. Sankey, Director
State 911 Department
Nebraska Public Service Commission
300 The Atrium, 1200 'N' Street
Lincoln, NE 68508

Dear Director Sankey:

In connection with the information provided to you by _____ **(Company Name)** (“the company”) in the monthly Wireless 911 Carrier Remittance Worksheets (the “Worksheets”) for the period _____ **(First Day of Period)** through _____ **(Last Day of Period)** (“the audit period”) for the company, in accordance with Commission orders, we have been engaged by the company to perform the agreed-upon procedures enumerated in the Attachment to this letter relating to the accuracy of the information provided in the Worksheets.

We will perform this engagement and report our findings in accordance with attestation standards established by the American Institute of Certified Public Accountants. We have not been engaged to, and will not, perform an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accuracy of the information provided in the Worksheets for the audit period for the company, in accordance with Docket No. 911-018/PI 117, of the Nebraska PSC. Accordingly, we will not express such an opinion.

The procedures set forth in the Attachment to this letter have been agreed upon by the company and you. The purpose of this letter is to obtain agreement to the procedures and acknowledgement that the procedures are appropriate for the purposes of the Commission. The Commission acknowledges that we have no responsibility for verification of any underlying data. Consequently, we make no representation regarding the appropriateness of the procedures either for the purpose of this engagement or for any other purpose. If we were to perform additional procedures, other matters might come to our attention that would be reported to you.

We are required to be independent of **(Company Name)** and to meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

If you also accept responsibility for the appropriateness of the procedures enumerated in the Attachment to this letter for your purposes and wish to be named as a designated user of our report, please sign one copy of this letter in the space provided below and return it to us.

Sincerely,

(Name and Company Name of Examiner)

We accept responsibility for the appropriateness of the procedures enumerated in the Attachment to this letter for our purposes.

State 911 Department
Nebraska Public Service Commission

By: _____
David A. Sankey, Director
State 911 Department

Date

DRAFT

REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

To _____ **(Company Name)** and the
Nebraska Public Service Commission:

We have performed the procedures enumerated below, which were agreed to by _____ **(Company Name)** (“the company”), and the Nebraska Public Service Commission (“PSC”), together defined herein as the Specified Users, with respect to the accuracy of the information provided in the monthly Wireless 911 Carrier Remittance Worksheets (the “Worksheets”) for the period _____ **(First Day of Period)** through _____ **(Last Day of Period)** (“the audit period”). The company is responsible for the Worksheets.

The Company has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting in assessing the accuracy of the information provided in the monthly Worksheets for the audit period. The report may not be suitable for any other purpose. Additionally, the Nebraska Public Service Commission (“the Commission”) has agreed to and acknowledged that the procedures performed are appropriate for its purposes. 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.

The procedures and the associated findings are as follows:

- I. **Obtain copies of the monthly Wireless 911 Carrier Remittance Worksheets for the audit period for the company, as filed by the company in the online remittance filing system.**

Findings:

- II. **Verify the clerical accuracy of the Worksheets:**

- A. For worksheets filed for data periods December 2021 and prior: The online remittance filing system automatically calculates the remittance assessment due based on the applicable surcharge rate and lines reported as collected, therefore a verification of clerical accuracy is not required. However, if the company completes the monthly Wireless 911 Carrier Remittance Worksheets using an alternative method by using company reports that show the surcharge collected and calculates the line counts using the surcharge amounts; verify the clerical accuracy of the Worksheets by recalculating those lines using the applicable surcharge for the Worksheet data period and note in findings this method was used.

- B. For worksheets filed for data periods January 2022 and after: The online remittance filing system automatically calculates the remittance assessment due based on the applicable surcharge rate and lines reported as collected, therefore a verification of clerical accuracy is not required. However, if the company completes the monthly Wireless 911 Carrier Remittance Worksheets using an alternative method by using company reports that show the surcharge collected and calculates the line counts using the surcharge amounts; verify the clerical accuracy of the Worksheets by recalculating those lines using the applicable surcharge for the Worksheet data period and note in findings this method was used. This check for accuracy must take into account the applicable separate assessment rate for Douglas County.

Findings:

III. Trace and agree to applicable monthly data supporting records of the company:

- A. For worksheets filed for data periods December 2021 and prior: Trace and agree all amounts reported for lines served and authorized adjustments to line counts, to the applicable monthly data supporting records of the company. If the company completes the monthly Wireless 911 Carrier Remittance Worksheets using an alternative method by using company reports that show the surcharge collected and calculates the lines served and authorized adjustments to line counts using the surcharge amounts; trace and agree amounts included in the Worksheets reflecting total assessment due to the monthly data supporting records of the company and note in findings this method was used.
- B. For worksheets filed for data periods January 2022 and after: Trace and agree all amounts reported for Douglas County lines served and authorized adjustments to Douglas County line counts, to the applicable monthly data supporting records of the company. Also trace and agree all amounts reported for all other counties line served and authorized adjustments to other counties lines counts, to the applicable monthly data supporting records of the company. If the company completes the monthly Wireless 911 Carrier Remittance Worksheets using an alternative method by using company reports that show the surcharge collected and calculates the lines served and authorized adjustments to line counts using the surcharge amounts; trace and agree amounts included in the Worksheets reflecting total assessment due to the monthly data supporting records of the company and note in findings this method was used. This trace back must take into account the applicable separate assessment rate for Douglas County.

Findings:

IV. Include a table detailing the following information:

- A. For worksheets filed for data periods December 2021 and prior:
1. Lines served, authorized adjustments to line counts and total assessment due figures *as seen on the monthly Wireless 911 Carrier Remittance worksheets*, obtained by you from the company in step 1 above.

2. Lines served, authorized adjustments to line counts and assessment due *as found in the monthly financial statements or other supporting records of the company.*
 3. Calculated variance between the Wireless 911 Carrier Remittance worksheets obtained and the amounts provided in the company financial statements or other supporting records of the company, by month and total variance for the year.
- B. For worksheets filed for data periods January 2022 and after:
1. Douglas county lines served, authorized adjustments to Douglas County line counts and subtotal of assessment due figures for Douglas County *as seen on the monthly Wireless 911 Carrier Remittance worksheets*, obtained by you from the company in step 1 above.
 2. Douglas county lines served, authorized adjustments to Douglas County line counts and assessment due for Douglas County lines *as found in the monthly financial statements or other supporting records of the company.*
 3. Other counties lines served, authorized adjustments to other counties line counts and subtotal of assessment due figures for other counties *as seen on the monthly Wireless 911 Carrier Remittance worksheets*, obtained by you from the company in step 1 above.
 4. Other counties lines served, authorized adjustments to other counties line counts and assessment due for other counties *as found in the monthly financial statements or other supporting records of the company.*
 5. Total calculated variance between the Wireless 911 Carrier Remittance worksheets obtained and the amounts provided in the company financial statements or other supporting records of the company, by month and total variance for the year.

Findings:

We were engaged by the Company 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, 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 engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accuracy of the information provided in the Wireless 911 Carrier Remittance Worksheets containing data for the audit period for the company. 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 (Company Name) 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 use of the Specified Users and should not be used by anyone other than these specified parties.

Examiner's Name

Name of Company

Date