

(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 audit or an examination, the objective of which would be the expression of an opinion 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 and the sufficiency of these procedures for your purposes is solely your responsibility and we have no responsibility for verification of any underlying data. Consequently, we make no representation regarding the sufficiency 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 attest that we are an independent, third-party auditing, accounting, or Certified Public Accountant (CPA) firm. We have not been involved in handling the compilation, processing or submission of PSC financial

reporting on the company's behalf. Further, we understand that an employee of the company being audited, a parent/child entity, or an affiliate or subsidiary company is not considered an independent, third party.

If you also accept responsibility for the sufficiency 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 sufficiency 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”). This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Specified Users of the 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:

- 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 March 2019 and prior: The online remittance filing system automatically calculates lines No. 4 and 6, so a verification of clerical accuracy of those lines 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 lines included in lines No. 1 and 2 using the surcharge amounts; verify the clerical accuracy of the Worksheets by recalculating lines No. 1 and 2 using the applicable surcharge for the Worksheet data period, and note in findings this method was used.
- B. For worksheets filed for data periods April 2019 and after: The new online remittance filing system automatically calculates the remittance assessment due based on the current 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.

Findings:

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

- A. For worksheets filed for data periods March 2019 and prior: Trace and agree all amounts included in lines No. 1, 2 and 5 of the Worksheets obtained in step 1 above, to the applicable monthly data supporting records of the company. Alternatively, if the company completes the monthly Wireless 911 Carrier Remittance Worksheets using company reports that show surcharge collected and calculates the amounts included in lines No. 1 and 2 using the surcharge amounts; trace and agree amounts included on lines No. 6 to the applicable monthly surcharge data supporting records of the company, and note in findings this method was used.
- B. For worksheets filed for data periods April 2019 and after: 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.

Findings:

IV. Include a table detailing the following information:

- A. For worksheets filed for data periods March 2019 and prior:
1. Lines served, lines collected and total assessment due as seen on the monthly Wireless 911 Carrier Remittance worksheets, obtained by you from the company in step 1 above.
 2. Lines served, lines collected and total assessment due as found in the monthly financial statements of the company.
 3. Calculated variance between the Wireless 911 Carrier Remittance worksheets obtained and the amounts provided in the company financial statements, by month and total variance for the year.
- B. For worksheets filed for data periods April 2019 and after:
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.

Findings:

We were not engaged to perform an audit or an examination, the objective of which would be the expression of an opinion on the accuracy of the information provided in the Wireless 911 Carrier Remittance Worksheets containing data for the audit period. Accordingly, we do not express such an opinion. Had we been engaged to perform additional procedures, other matters might have come to our attention that would have been reported to you.

We attest that we are an independent, third-party auditing, accounting, Certified Public Accountant (CPA) firm. We have not been involved in handling the compilation, processing or submission of PSC financial reporting on the company's behalf. Further, we understand that an employee of the company being audited, a parent/child entity or an affiliate or subsidiary company is not considered an independent, third party.

This report is intended solely for the use of the Specified Users and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Examiner's Name

Name of Company

Date