

Federal Communications Commission

§ 53.213

any actions necessary to ensure compliance with the audit requirements listed in paragraph (b) of this section. If the state regulatory agencies having jurisdiction choose not to participate in the Federal/State joint audit team, the Chief, Enforcement Bureau, shall establish an FCC audit team to oversee and direct the independent auditor to take any actions necessary to ensure compliance with the audit requirements in paragraph (b) of this section.

[62 FR 2926, Jan. 21, 1997, as amended at 67 FR 13226, Mar. 21, 2002]

§ 53.211 Audit planning.

(a) Before selecting an independent auditor, the Bell operating company shall submit preliminary audit requirements, including the proposed scope of the audit and the extent of compliance and substantive testing, to the Federal/State joint audit team organized pursuant to § 53.209(d);

(b) The Federal/State joint audit team shall review the preliminary audit requirements to determine whether it is adequate to meet the audit requirements in § 53.209 (b). The Federal/State joint audit shall have 30 days to review the audit requirements and determine any modifications that shall be incorporated into the final audit requirements.

(c) After the audit requirements have been approved by the Federal/State joint audit team, the Bell operating company shall engage within 30 days an independent auditor to conduct the biennial audit. In making its selection, the Bell operating company shall not engage any independent auditor who has been instrumental during the past two years in designing any of the accounting or reporting systems under review in the biennial audit.

(d) The independent auditor selected by the Bell operating company to conduct the audit shall develop a detailed audit program based on the final audit requirements and submit it to the Federal/State joint audit team. The Federal/State joint audit team shall have 30 days to review the audit program and determine any modifications that shall be incorporated into the final audit program.

(e) During the course of the biennial audit, the independent auditor, among other things, shall:

(1) Inform the Federal/State joint audit team of any revisions to the final audit program or to the scope of the audit.

(2) Notify the Federal/State joint audit team of any meetings with the Bell operating company or its separate affiliate in which audit findings are discussed.

(3) Submit to the Chief, Enforcement Bureau, any accounting or rule interpretations necessary to complete the audit.

[62 FR 2926, Jan. 21, 1997, as amended at 67 FR 13226, Mar. 21, 2002]

§ 53.213 Audit analysis and evaluation.

(a) Within 60 dates after the end of the audit period, but prior to discussing the audit findings with the Bell operating company or the separate affiliate, the independent auditor shall submit a draft of the audit report to the Federal/State joint audit team.

(1) The Federal/State joint audit team shall have 45 days to review the audit findings and audit workpapers, and offer its recommendations concerning the conduct of the audit or the audit findings to the independent auditor. Exceptions of the Federal/State joint audit team to the finding and conclusions of the independent auditor that remain unresolved shall be included in the final audit report.

(2) Within 15 days after receiving the Federal/State joint audit team's recommendations and making appropriate revisions to the audit report, the independent auditor shall submit the audit report to the Bell operating company for its response to the audit findings and send a copy to the Federal/State joint audit team. The independent auditor may request additional time to perform additional audit work as recommended by the Federal/State joint audit team.

(b) Within 30 days after receiving the audit report, the Bell operating company will respond to the audit findings and send a copy of its response to the Federal/State joint audit team. The Bell operating company's response shall be included as part of the final audit report along with any reply that

§ 53.301

the independent auditor wishes to make to the response.

(c) Within 10 days after receiving the response of the Bell operating company, the independent auditor shall make available for public inspection the final audit report by filing it with the Commission and the state regulatory agencies participating on the joint audit team.

(d) Interested parties may file comments with the Commission within 60 days after the audit report is made available for public inspection.

[62 FR 2927, Jan. 21, 1997]

Subpart D—Manufacturing by Bell Operating Companies

§ 53.301 [Reserved]

Subpart E—Electronic Publishing by Bell Operating Companies

§ 53.401 [Reserved]

Subpart F—Alarm Monitoring Services

§ 53.501 [Reserved]

PART 54—UNIVERSAL SERVICE

Subpart A—General Information

Sec.

- 54.1 Basis and purpose.
- 54.5 Terms and definitions.
- 54.7 Intended use of federal universal service support.
- 54.8 Prohibition on participation: suspension and debarment.

Subpart B—Services Designated for Support

- 54.101 Supported services for rural, insular and high cost areas.

Subpart C—Carriers Eligible for Universal Service Support

- 54.201 Definition of eligible telecommunications carriers, generally.
- 54.202 Additional requirements for Commission designation of eligible telecommunications carriers.
- 54.203 Designation of eligible telecommunications carriers for unserved areas.
- 54.205 Relinquishment of universal service.
- 54.207 Service areas.

47 CFR Ch. I (10–1–12 Edition)

Subpart D—Universal Service Support for High Cost Areas

- 54.301 Local switching support.
- 54.302 Monthly per-line limit on universal service support.
- 54.304 Administration of Connect America Fund Intercarrier Compensation Replacement.
- 54.305 Sale or transfer of exchanges.
- 54.307 Support to a competitive eligible telecommunications carrier.
- 54.309 Calculation and distribution of forward-looking support for non-rural carriers.
- 54.312 Connect America Fund for Price Cap Territories—Phase I.
- 54.313 Annual reporting requirements for high-cost recipients.
- 54.314 Certification of support for eligible telecommunications carriers.
- 54.318 High-cost support; limitations on high-cost support.
- 54.320 Compliance and recordkeeping for the high-cost program.

Subpart E—Universal Service Support for Low Income Consumers

- 54.400 Terms and definitions.
- 54.401 Lifeline defined.
- 54.403 Lifeline support amount.
- 54.404 The National Lifeline Accountability Database.
- 54.405 Carrier obligation to offer Lifeline.
- 54.407 Reimbursement for offering Lifeline.
- 54.409 Consumer qualification for Lifeline.
- 54.410 Subscriber eligibility determination and certification.
- 54.412 Off reservation Tribal lands designation process.
- 54.413 Link Up for Tribal lands.
- 54.414 Reimbursement for Tribal Link Up.
- 54.416 Annual certifications by eligible telecommunications carriers.
- 54.417 Recordkeeping requirements.
- 54.418 Digital television transition notices by eligible telecommunications carriers.
- 54.419 Validity of electronic signatures.
- 54.420 Low income program audits.
- 54.422 Annual reporting for eligible telecommunications carriers that receive low-income support.

Subpart F—Universal Service Support for Schools and Libraries

- 54.500 Terms and definitions.
- 54.501 Eligibility for services provided by telecommunications carriers.
- 54.502 Eligible services.
- 54.503 Competitive bidding requirements.
- 54.504 Requests for services.
- 54.505 Discounts.
- 54.506 [Reserved]
- 54.507 Cap.
- 54.508 Technology plans.