BOOMERANG WIRELESS

March 30, 2015

FILED ELECTRONICALLY

Federal Communications Commission
Office of the Secretary
445 Twelfth Street, S.W.
Washington, DC 20554

RE: Boomerang Wireless, LLC 2013 Biennial Audit Report

Dear Secretary;

Attached is a final copy of the 2013 Lifeline Biennial Audit Report for Boomerang Wireless, LLC ("Boomerang") as outlined in Section II Engagement Plan, 15, Time Tables" of the 2013 Biennial Audit Plan, Universal Service Fund – Lifeline Program. As outlined in the same section, "within 30 days of receipt of the final report from the audit firm, but no later than April 2, 2015, [Boomerang] must submit the final report to USAC, the FCC, and all relevant state and Tribal governments." Please let this serve as the requirement to submit the final report to the FCC.

Please review and let me know if you have any questions. I can be reached at 319-743-4640 or jrcarter@readywireless.com.

Sincerely,

Ms. Julia Redman Carter
Regulatory and Compliance Officer
Boomerang Wireless, LLC
955 Kacena Rd, Suite A
Hiawatha, IA 52233

Attachment

BIENNIAL LIFELINE AUDIT

BOOMERANG WIRELESS, LLC
HIAWATHA, IOWA

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

For the Year Ended December 31, 2013

Curtis Blakely & Co., PC
Certified Public Accountants & Consultants

Independent Accountants' Report
On Applying Agreed-Upon Procedures
Boomerang Wireless, LLC
For the Year Ended December 31, 2013

To the Management of Boomerang Wireless, LLC, the Universal Service Administrative Company (USAC), and the Federal Communications Commission (FCC or Commission) (the responsible and specified parties):

We have performed the procedures enumerated in Attachment A, which were agreed to by the FCC's Wireline Competition Bureau (Bureau) and Office of Managing Director (OMD) in the Lifeline Biennial Audit Plan or as otherwise directed by the Bureau, solely to assist you in evaluating Boomerang Wireless, LLC's compliance with certain regulations and orders governing the Low Income Support Mechanism (also known as the Lifeline Program) of the Universal Service Fund, set forth in 47 C.F.R. Part 54, as well as other program requirements, including any state-mandated Lifeline requirements (collectively, the Rules) detailed in the Lifeline Biennial Audit Plan for the calendar year ended December 31, 2013. Boomerang Wireless, LLC's management is responsible for compliance with the Rules. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and Generally Accepted Government Auditing Standards (GAGAS) issued by the Government Accountability Office (2011 Revision). The sufficiency of these procedures is solely the responsibility of the Bureau and OMD. Consequently, we make no representation regarding the sufficiency of the procedures described in Attachment A either for the purpose for which this report has been requested or for any other purpose.

Specific procedures and related results are enumerated in Attachment A to this report. In compliance with the Lifeline Biennial Audit Plan, this report does not contain any personally identifiable information or individually identifiable customer proprietary network information.

No limitations were imposed on us by Boomerang Wireless, LLC or any other affiliate of Boomerang Wireless, LLC that would affect our findings.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on Boomerang Wireless, LLC's compliance with the Rules. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of Boomerang Wireless, LLC, USAC, and the FCC (the responsible and specified parties), and is not intended to be and should not be used by anyone other than these specified parties. This report becomes a matter of the public record upon filing of the final report with the FCC. The final report is not confidential.

Curtis Blakely & Co, P.C.

Curtis Blakely & Co., P.C.

February 23, 2015

P.O. Box 5486 ♦ Longview, Texas 75608 ♦ 903.758.0734 ♦ Fax: 903.758.0756 ♦ www.cbandco.com
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Attachment A enumerates the agreed-upon procedures for Boomerang Wireless, LLC, the associated results, and any management responses obtained in relation to the exceptions identified.

Objective I: Carrier Obligation to Offer Lifeline. To determine if Boomerang Wireless, LLC has procedures in place to make Lifeline services available to qualifying low-income consumers with mandated disclosures regarding requirements to participate in the Lifeline program, and procedures for de-enrolling subscribers when they are no longer eligible to receive Lifeline services.

Procedure 1

We inquired of Boomerang Wireless, LLC's management and obtained Boomerang Wireless, LLC's policies and procedures in response to Item 4 of Appendix A (Requested Documents) of the Lifeline Biennial Audit Plan for offering Lifeline service to qualifying low-income consumers.

We examined Boomerang Wireless, LLC's policies and procedures, and compared those policies and procedures, as well as management's responses to the inquiries, to the Commission's Lifeline rules set forth in Appendix F of the Lifeline Biennial Audit Plan.

We noted no discrepancies between Boomerang Wireless, LLC's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions were noted.

Procedure 2

We inspected 10 examples of Boomerang Wireless, LLC's marketing materials describing the Lifeline service (print and web materials used to describe or enroll in the Lifeline service offering, including, application and certification forms), as provided in response to Items 4, 6 and 7 of Appendix A of the Lifeline Biennial Audit Plan. We examined the examples to determine if they included the following:

a. The service is a Lifeline service, which is a government assistance program;
b. The service is non-transferable;
c. Only eligible subscribers may enroll;
d. Only one Lifeline discount is allowed per household; and
e. The eligible telecommunications carrier (ETC)'s name or any brand names used to market the service.

We noted the inspected marketing materials contained the required information.

No exceptions were noted.

Procedure 3

We randomly selected 10 recorded calls out of the 50 recorded calls, servicing Boomerang Wireless, LLC's Lifeline subscribers, as provided in response to Item 8 of Appendix A. In reviewing the 10 recorded calls, we noted whether: (1) the telephone number(s) involve the use of interactive voice response (IVR) system; (2) a live customer care operator is available; and (3) and the time spent using the customer care telephone service. We also noted whether the customer care telephone number(s) can be used by subscribers to notify Boomerang Wireless, LLC of the subscriber's intent to cancel service or give notification that the subscriber is no longer eligible to receive service.

We noted the inspected recorded calls contained the required information.

No exceptions were noted.

Procedure 4

We inspected applicable policies and procedures regarding de-enrollment from the program, including when Boomerang Wireless, LLC will de-enroll subscribers based on lack of eligibility, duplicative support, non- usage, and failure to recertify, as further described below.

a. We inspected Boomerang Wireless, LLC's policy and procedures for de-enrollment where Boomerang Wireless, LLC has information indicating that a Lifeline subscriber no longer meets the criteria to be considered a qualifying low-income consumer under 47 C.F.R. §54.409, as provided in response to Item 4 of Appendix A. We noted whether the policy and procedures detail the process for communications between the subscriber and Boomerang Wireless, LLC regarding de-enrollment, including, but not limited to: (1) notifying subscribers of impending termination of service; (2) allowing subscriber to demonstrate continued eligibility; and (3) termination of service for failure to demonstrate eligibility.

   We noted no discrepancies between Boomerang Wireless, LLC's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules pertaining to de-enrollment for no longer meeting criteria of a qualifying low-income consumer.

   No exceptions were noted.

b. We inspected Boomerang Wireless, LLC's policies and procedures for de-enrolling subscribers that are receiving Lifeline service from another ETC or where more than one member of a subscriber's household is receiving Lifeline service (duplicative support). We noted if the policy and procedures state that Boomerang Wireless, LLC will de-enroll subscribers within five business days of receiving notification from USAC program management that a subscriber or a subscriber's household is receiving duplicative Lifeline support, as required by §54.405(e)(2) of the Commission's rules.

We noted no discrepancies between Boomerang Wireless, LLC's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules pertaining to de-enrollment for subscribers that are receiving Lifeline service from another ETC or where more than one member of a subscriber's household is receiving Lifeline service (duplicative support).

No exceptions were noted.

c. We inspected Boomerang Wireless, LLC's policies and procedures for de-enrolling subscribers for non-usage (i.e., where a Lifeline subscriber fails to use Lifeline service for 60 consecutive days), including the process of how Boomerang Wireless, LLC monitors and identifies subscribers who are non-users of Lifeline service but enrolled in the program.

We noted no discrepancies between Boomerang Wireless, LLC's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules pertaining to de-enrolling subscribers for non-usage (i.e., where a Lifeline subscriber fails to use Lifeline service for 60 consecutive days).

No exceptions were noted.

Using the list provided in response to Item 10 in Appendix A, we performed the following:

i. For subscribers listed as de-enrolled or scheduled for de-enrollment, we selected a sample of 10 accounts and requested copies of the non-usage termination notifications or other forms of communication sent to the subscribers.

ii. We examined the non-usage termination notifications or other forms of communication to verify if the termination notifications explain that the subscriber has 30 days following the date of the impending termination notification to use the Lifeline service. We noted if any of the non-usage termination notifications do not include this information, as required by §54.405(e)(3) of the Commission's rules.

iii. A sample non-usage termination notification is included in our workpapers.

We noted the inspected non-usage termination notifications contained the required information above, with the exception of the following:

- Three of the samples examined (all from April 2013) informed the customer that they have been de-enrolled from the Lifeline program for 60-day non-usage and also informed them of the date their phone will be disconnected. These three notifications also informed the customer that they had 30 days to switch to a non-Lifeline account and continue their use of the phone or their phone would be disconnected.

Boomerang Wireless, LLC Response:

Background: To pull the 60-day non-usage report, several systems/databases are accessed. In February, 2013, Boomerang Wireless, LLC became aware that the 60-day non-usage reports were erred. By June, 2013, the 60-day non-usage report programming was corrected and Boomerang Wireless, LLC began processing the current 60-day non-usage subscribers with notices as well as following up with the subscribers for non-usage during the previous three (3) to four (4) months by reconstructing the history. The reconstruction and notification included:

1) Identifying the Lifeline subscribers with 60-day non-usage and the correct disconnect date, accordingly;

2) Updating the applicable state and regulatory reports with the corrected numbers;
   a) Reflected the accurate date for de-enrollment from the Lifeline program, including the 497s as reflected in the revisions/resubmittals; and
   b) Boomerang Wireless, LLC absorbed the costs for the phone service for the months when the subscribers were not eligible for the Lifeline benefit.

Boomerang Wireless, LLC provided 30-day notice to the customers that (1) they had been de-enrolled from Lifeline program for non-usage; and (2) their phone would be disconnected in 30-days unless they changed to a non-Lifeline plan.

By July, 2013, all impacted subscribers (including the three subscribers from the sample referenced above) had been identified and the 30-day notice had been provided. Customer Care attempted to contact the applicable subscribers to provide them the following notice:

Customer Care Phone Script:

Hello, this is enTouch Customer Care Representative calling to inform you that you have been de-enrolled from the Lifeline program for 60-day non-usage and your phone will be disconnected on [6/12/2013]. You have 30 days to contact us to switch to a non-Lifeline account and continue to use your phone, or your phone will be disconnected. Please contact us within the next 30-days by dialing 611 on your Lifeline phone or calling 866-488-8719.

Our Response:

We reviewed the response provided by Boomerang Wireless, LLC and feel the actions taken are reasonable when considering there was no economic impact to the Lifeline fund as applicable reports were updated for the correct numbers and dates. In addition, Boomerang Wireless, LLC absorbed the costs for the phone service for

the months when the subscribers were not eligible for the Lifeline benefit and provided the applicable subscribers an additional 30-day notice and opportunity to use the phone service before disconnection which exhibits goodwill towards the subscriber.

d. We reviewed Boomerang Wireless, LLC's policy and procedures for de-enrolling a Lifeline subscriber that does not respond to Boomerang Wireless, LLC's attempts to obtain recertification, as part of the annual eligibility recertification process. For subscribers identified in Items 9.i and j of Appendix A, we selected a random sample of 30 and requested copies of the notice of impending de-enrollment letters and all other communications sent to the subscribers involving recertification and we also performed the following:

   i. We inspected the sampled notice of impending de-enrollment letters and any other communications sent to the subscriber regarding re-certification to verify if the communications explain that the subscriber has 30 days following the date of the notice of impending de-enrollment letter to demonstrate continued eligibility or Boomerang Wireless, LLC will terminate the subscriber's Lifeline service.

      We noted the inspected notice of impending de-enrollment letters and other communications contained the required information.

      No exceptions were noted.

   ii. We reviewed the de-enrollment letters, and other forms of communications, and Boomerang Wireless, LLC's responses to the background questionnaire and verified through observation that the communications were sent by a method separate from the subscriber's bill.

      We noted the inspected notices of impending de-enrollment were sent by a method separate from the subscriber's bill.

      No exceptions were noted.

   iii. We have included in our workpapers a random sample of at least 5 examples of the impending de-enrollment letters, and any other forms of communications provided to the subscriber.

Objective II: Consumer Qualification for Lifeline. To determine if Boomerang Wireless, LLC has procedures in place to limit Lifeline service to qualifying low-income consumers and ensure that Lifeline service is limited to a single subscription per household.

Procedure 1

We inquired of management and obtained Boomerang Wireless, LLC's policies and procedures for limiting Lifeline support to a single subscription per household as provided by Boomerang Wireless, LLC in response to Item 4 of Appendix A. We examined the policies and procedures. We compared management responses and Boomerang Wireless, LLC's policies and procedures with the Commission's Lifeline rules set forth in §54.409(c) (Appendix F).

We noted no discrepancies between Boomerang Wireless, LLC's policies and procedures for limiting Lifeline support to a single subscription per household, management's responses to the inquiries, and the Commission's Lifeline rules.

No exceptions were noted.

Procedure 2

We reviewed procedures Boomerang Wireless, LLC has in place to ensure it has accurately completed the FCC Form 497 including inquiries of management to describe the process for completing the FCC Form 497. The procedures or process should include the following:

- The position title of the person responsible for obtaining data for the FCC Form 497;
- The process for determining which subscribers should be included monthly in the FCC Form 497. Verify the procedures include cut-off and billing cycle dates, and only those subscribers active as of the start or end of the month;
- That a corporate officer signature is required for the FCC Form 497;
- That a verification process exists to perform an independent review; that is, the person reviewing or validating the form's data is different from the person completing the form;
- Provides the billing system name used to generate completion of the form; and
- If applicable, describes the process for completing the Tribal Link Up portions of the FCC Form 497.

The inspected procedures for accurately completing the FCC Form 497 contained the required information.

No exceptions were noted.

Procedure 3

We obtained the Subscriber List in response to Item 1 of Appendix A and obtained Boomerang Wireless, LLC's FCC Form 497(s) for each study area in the selected states (Oklahoma, Iowa and South Carolina) for October, 2013. We examined the number of subscribers claimed on the Form(s) 497 and compared to the number of subscribers contained on the Subscriber List for each study area noting all were in agreement.

No exceptions were noted.

Procedure 4

Using Microsoft Excel data sorting and conditional formatting functions, we examined the Subscriber List and noted if there were any duplicate addresses with different subscribers. We then created a sample list reflecting these results. This list was then used in Procedure 5.

Procedure 5

From the list completed in Procedure 4 above, we randomly selected 30 subscribers and requested copies from Boomerang Wireless, LLC of the one-per-household certification form or the original Lifeline certification form, for each of the selected subscribers. We verified that the selected subscribers certified to only receiving one Lifeline-supported service in his/her household using the one-per household worksheet or the original Lifeline certification form, unless they were the first subscriber in the household. There were no missing or incomplete certifications.

No exceptions were noted.

<u>Objective III</u>: Subscriber Eligibility Determination and Certification. To determine if Boomerang Wireless, LLC implemented policies and procedures for ensuring that their Lifeline subscribers are eligible to receive Lifeline services.

Procedure 1

We inquired of management and obtained carrier policies and procedures for ensuring that its Lifeline subscribers are eligible to receive Lifeline services as provided by Boomerang Wireless, LLC in response to Item 4 of Appendix A. We examined the policies and procedures. We compared management responses and carrier policies and procedures with the Commission's Lifeline rules set forth in §54.410 (Appendix F).

We noted no discrepancies between Boomerang Wireless, LLC's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules pertaining to ensuring that Boomerang Wireless, LLC's Lifeline subscribers are eligible to receive Lifeline services.

No exceptions were noted.

a. We inspected Boomerang Wireless, LLC's policies looking for evidence as to whether they include a policy that Boomerang Wireless, LLC does not retain copies of subscribers' proof of income or program based eligibility.

   We noted Boomerang Wireless, LLC does have a policy to not retain copies of subscribers' proof of income or program based eligibility.

   No exceptions were noted.

b. We inspected Boomerang Wireless, LLC's policies looking for evidence as to whether they include a policy or procedure that Boomerang Wireless, LLC must fully verify the eligibility of each low-income consumer prior to providing Lifeline service to that consumer, and that Boomerang Wireless, LLC or its agents may not provide the consumer with an activated device intended to enable access to Lifeline service until that consumer's eligibility is fully verified and all other necessary enrollment steps have been completed.

   We noted Boomerang Wireless, LLC does have a policy that Boomerang Wireless, LLC must fully verify the eligibility of each low-income consumer prior to providing Lifeline service to that consumer, and that Boomerang Wireless, LLC or its agents may not provide the consumer with an activated device intended to enable access to Lifeline service until that consumer's eligibility is fully verified and all other necessary enrollment steps have been completed.

   No exceptions were noted.

Procedure 2

We examined Boomerang Wireless, LLC's policies and procedures for training employees and agents for ensuring that Boomerang Wireless, LLC's Lifeline subscribers are eligible to receive Lifeline services, including any policies regarding how the company ensures employees and agents have completed the training.

Following is a summarization of Boomerang Wireless, LLC's policies and requirements relative to the above. New team members are required to complete training prior to engaging in subscriber interaction. Upon completion of the training, each new team member is required to sign and date a Standard of Engagement form acknowledging that they meet certain standards required by the company. Included in the training courses given to new team members are Lifeline introduction, eligibility requirements, documents training, new customer activation process, zero tolerance and a section on ensuring a successful Lifeline experience. The last page of course training material includes a Team Member Standards of Conduct form which is signed and dated by the Team Member and the Trainer. Although the NLAD was

not operational during the audit period, there are two ways in which information is exchanged between Boomerang Wireless, LLC and the NLAD: (1) Through NLADs on line portal; and (2) CGM and H20 exchange data through a secure API connection with NLAD. Boomerang Wireless, LLC's designated NLAD Administrator is responsible for assigning both the NLAD sub-account and NLAD API credentials for those parties (Boomerang Wireless, LLC employees and vendors, CGM and H20). All NLAD sub accounts and API credentials are monitored to ensure that only those parties whose job responsibilities require visibility and/or access to NLAD receive the appropriate permissions.

No exceptions were noted.

Procedure 3

We randomly selected 100 subscribers from the Subscriber List and for the first 50 of the sampled subscribers, performed the tests described below, for each of the subscriber's certification and recertification forms.

a. We examined the subscriber certification and recertification forms or other forms of communication, if any, to verify the forms contain the following information:

   i. Lifeline is a federal benefit and that willfully making false statements to obtain the benefit can result in fines, imprisonment, de-enrollment or being barred from the program;

   ii. Only one Lifeline service is available per household;

   iii. A household is defined, for purposes of the Lifeline program, as any individual or group of individuals who live together at the same address and share income and expenses;

   iv. A household is not permitted to receive Lifeline benefits from multiple providers;

   v. Violation of the one-per-household limitation constitutes a violation of the Commission's rules and will result in the subscriber's de-enrollment from the program;

   vi. Lifeline is a non-transferable benefit and the subscriber may not transfer his or her benefit to any other person;

   vii. Require each prospective subscriber to provide the following information:

      1. The subscriber's full name;
      2. The subscriber's full residential address;
      3. Whether the subscriber's residential address is permanent or

temporary;

4. The subscriber's billing address, if different from the subscriber's residential address;
5. The subscriber's date of birth;
6. The last four digits of the subscriber's social security number, or the subscriber's Tribal identification number, if the subscriber is a member of a Tribal nation and does not have a social security number;
7. If the subscriber is seeking to qualify for Lifeline under the program-based criteria, as set forth in §54.409, the name of the qualifying assistance program from which the subscriber, his or her dependents, or his or her household receives benefits; and
8. If the subscriber is seeking to qualify for Lifeline under the income-based criterion, as set forth in §54.409, the number of individuals in his or her household.

viii. Require each prospective subscriber to certify, under penalty of perjury, that:

1. The subscriber meets the income-based or program-based eligibility criteria for receiving Lifeline, provided in §54.409;
2. The subscriber notified Boomerang Wireless, LLC within 30 days if for any reason he or she no longer satisfies the criteria for receiving Lifeline including, as relevant, if the subscriber no longer meets the income-based or program-based criteria for receiving Lifeline service, the subscriber is receiving more than one Lifeline benefit, or another member of the subscriber's household is receiving a Lifeline benefit.
3. If the subscriber is seeking to qualify for Lifeline as an eligible resident of Tribal lands, he or she lives on Tribal lands, as defined in §54.400(e);
4. If the subscriber moves to a new address, he or she will provide that new address to Boomerang Wireless, LLC within 30 days;
5. The subscriber's household will receive only one Lifeline service and, to the best of his or her knowledge, the subscriber's household is not already receiving a Lifeline service;
6. The information contained in the subscriber's certification form is true and correct to the best of his or her knowledge;
7. The subscriber acknowledges that providing false or fraudulent information to receive Lifeline benefits is punishable by law; and

8. The subscriber acknowledges that the subscriber may be required to recertify his or her continued eligibility for Lifeline at any time, and the subscriber's failure to recertify as to his or her continued eligibility will result in de-enrollment and the termination of the subscriber's Lifeline benefits pursuant to §54.405(e)(4).

ix. We compared Boomerang Wireless, LLC's subscriber eligibility criteria on the certification and recertification forms and other forms of communication, to the federal eligibility criteria listed in per 47 C.F.R. §54.409.

x. We verified the subscriber completed all the required elements as identified in Objective III – 3 a. above, including signature and initialing/checkbox requirements contained in the certification and recertification forms and other forms of communication.

xi. We examined the subscriber's initial certification form to verify the initial certification form is dated prior to or on the same day as the Lifeline start date per the Subscriber List. This procedure would not apply to subscribers enrolled prior to June, 2012.

xii. If applicable, we verified subscribers who received Tribal Lifeline support certified to residing on Tribal lands.

We noted certification and recertification forms and other forms of communication, included the above required information.

No exceptions were noted.

b. We reviewed the list of the data source or documentation Boomerang Wireless, LLC reviewed to confirm the subscriber's eligibility. We verified the recorded data sources are eligible data sources per 47 C.F.R. §54.410, such as (1) income or program eligibility databases, (2) income or program eligibility documentation, or (3) confirmation from a state administrator.

No exceptions were noted.

Objective IV: Annual Certifications and Recordkeeping by Eligible Telecommunications Carriers. To determine if Boomerang Wireless, LLC has made and submitted to the Universal Service Administrative Company the required annual certifications, under penalty of perjury, relating to the Lifeline program by an officer of the company and maintained recordkeeping requirements.

Procedure 1

We inquired of management and obtained carrier policies and procedures for ensuring that Boomerang Wireless, LLC has made and submitted the annual certifications required under §54.416 and §54.422 of the Commission's rules. We examined these policies and procedures.

We noted no discrepancies between Boomerang Wireless, LLC's policies and procedures, management's responses to the inquiries, and the Commission's Lifeline rules relative to submitting the annual certifications.

No exceptions were noted.

Procedure 2

We examined Boomerang Wireless, LLC's FCC Forms 555 that were filed the January following the audit period and revised in November, 2014. Revised 555 forms submitted in November, 2014 are the result of Form 497 resubmittals for February, 2013. We verified Boomerang Wireless, LLC made all of the following certifications. An officer of Boomerang Wireless, LLC certified that he or she understands the Commission's Lifeline rules and requirements and that Boomerang Wireless, LLC:

a. Has policies and procedures in place to ensure that its Lifeline subscribers are eligible to receive Lifeline services;

b. Is in compliance with all federal Lifeline certification procedures; and

c. In instances where Boomerang Wireless, LLC confirms consumer eligibility by relying on income or eligibility databases, as defined in 47 C.F.R. §54.410(b)(1)(i)(A) or (c)(1)(i)(A), the representative must attest annually as to what specific data sources Boomerang Wireless, LLC used to confirm eligibility.

The Form 555 does not include a place to certify that the officer understands the Commission's Lifeline rules and requirements. Boomerang Wireless, LLC believes this is implicit to the officer certifying the Form 555.

No exceptions were noted.

Procedure 3

We examined Boomerang Wireless, LLC's organization chart provided in response to Item 5 of Appendix A. We verified that the certifying officer on the FCC Forms 555 for the selected states is an officer per the organizational chart or other publicly available documents.

No exceptions were noted.

Procedure 4

We verified that the subscriber counts per the FCC Forms 555 for the selected states agree with the total subscriber counts per the February Forms 497.

No exceptions were noted.

Procedure 5

For the month of February, we (1) randomly selected one of the three states or territories where Boomerang Wireless, LLC received the largest amount of Lifeline support and is responsible for the annual recertification process (Oklahoma), and (2) randomly selected two additional states or territories (Iowa and South Carolina) where Boomerang Wireless, LLC is responsible for the annual recertification process (Recertification Sample). We reviewed Boomerang Wireless, LLC's recertification results of the individual subscribers reported on the FCC Form 555 filed the January following the audit period and revised in November 2014 for those three randomly selected states, as provided in Item 9 of Appendix A. We verified that the data reported on the FCC Form 555 for those states agrees with the detailed recertification results.

No exceptions were noted.

Procedure 6

Since the non-usage rule applies to Boomerang Wireless, LLC, we (i) randomly selected three months during the audit period (April, July, and October 2013); (ii) randomly selected one of the three states or territories where Boomerang Wireless, LLC received the largest amount of Lifeline support (Oklahoma); (iii) randomly selected two additional states or territories where Boomerang Wireless, LLC receives Lifeline support (Iowa and South Carolina), and (iv) reviewed Boomerang Wireless, LLC's detailed non-usage results of the individual subscribers reported on the FCC Forms 555 for those three randomly selected months within the three selected states, as provided in Item 10 of Appendix A (Non-Usage Sample).

No exceptions were noted.

Procedure 7

We reviewed Boomerang Wireless, LLC's annual ETC certification, as provided in Item 13 of Appendix A. We verified that Boomerang Wireless, LLC reported all the information and made all the applicable certifications required by 47 C.F.R. §54.422(a)(b).

No exceptions were noted.

Procedure 8

We reviewed any supporting schedules related to Boomerang Wireless, LLC's annual ETC certification, as provided in Item 13 of Appendix A. We verified that the data reported on the annual ETC certification agrees with the supporting schedules.

No exceptions were noted.

Procedure 9

We inquired of management and obtained carrier policies and procedures for maintaining records that document compliance with the Lifeline program rules, as provided by Boomerang Wireless, LLC in response to Item 4 of Appendix A. We examined the policies and procedures. We compared the management responses and carrier policies with recordkeeping rules set forth in 47 C.F.R. §54.417.

No exceptions were noted.