



August 2, 2017

North Dakota Public Service Commission
Executive Secretary, Darrell Nitschke
600 E. Boulevard, Dept. 408
Bismarck, ND 58505-0480

RE: Boomerang Wireless, LLC d/b/a enTouch Wireless –FCC Biennial Report

Dear Secretary,

Boomerang Wireless, LLC has filed the biennial audit report with the FCC and USAC which is the report issued by the independent CPA firm, Curtis, Blakely & Co., PC, regarding the biennial audit corresponding to the calendar year 2015. Please find attached a copy of the Final Biennial Audit report.

An extra copy of this letter is enclosed to be date-stamped and returned to us in the self- addressed, postage-paid envelope.

If you have any questions regarding this filing, please contact me at (319) 294-6080 or regulatory@entouchwireless.com.

Respectfully submitted,

Julia Redman Carter
Regulatory & Compliance Officer
Boomerang Wireless, LLC

Enclosures

3 **PU-17-56** Filed: 8/2/2017 Pages: 14
Lifeline Biennial Audit

Boomerang Wireless, LLC
Julia Redman Carter, Reg. & Compliance

BOOMERANG WIRELESS, LLC

HIAWATHA, IOWA

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

For the Year Ended December 31, 2015



Independent Accountant's Report
On Applying Agreed-Upon Procedures
Boomerang Wireless, LLC
For the Year Ended December 31, 2015

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, 2015. 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 examination of the subject matter, 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.

The purpose of this report is solely to assist the management of Boomerang Wireless, LLC, USAC, and the FCC (the responsible and specified parties) in evaluating Boomerang Wireless, LLC's compliance with certain regulations and orders governing the Lifeline Program, and is not suitable for any other purpose. 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.
Longview, Texas

July 26, 2017

Curtis Blakely & Co., P.C.
Agreed-Upon Procedures Report – Attachment A
Boomerang Wireless, LLC

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 (i.e., print, audio, video 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.

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Agreed-Upon Procedures Report – Attachment A
Boomerang Wireless, LLC

Procedure 3

- a. We reviewed the carrier's responses to the background questionnaire regarding the carrier's policies for (1) how subscribers notify the carrier of the subscriber's intent to cancel service or give notification that s/he is no longer eligible to receive Lifeline service and (2) when de-enrollment for such notifications occurs. We verify these policies are designed to (1) allow subscribers to make the notifications required by 47 C.F.R. §§ 54.410(d)(3)(ii) and (iv) and (2) prevent the carrier from claiming ineligible subscribers on the FCC Form 497 or subscribers who wish to cancel service.

No exceptions were noted.

- b. In addition, we called the customer care numbers provided in response to Item 8 of Appendix A, as well as any customer care numbers identified in the marketing materials provided in response to Item 6 of Appendix A, or on the websites provided in response to Item 7 of Appendix A.

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.

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Agreed-Upon Procedures Report – Attachment A
Boomerang Wireless, LLC

- 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, as well as non-usage termination notifications provided in response to Item 18 of Appendix A. We examined the policy and procedures and non-usage termination notifications 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 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). We noted that the non-usage termination notification template complies with section 54.405(e)(3) of the Commission's Rules.

No exceptions were noted.

- 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, as well recertification requests provided in response to Item 19 of Appendix A. We examined the policy and procedures and recertification requests to verify if the communications explain that the subscriber has 30 days following the date of the notice to demonstrate continued eligibility or the carrier will terminate the subscriber's Lifeline service. In addition, we examined the recertification requests and the carrier's responses to the background questionnaire and verified that the recertification requests were sent by a method separate from the subscriber's bill (if a customer receives a bill from the carrier).

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Boomerang Wireless, LLC

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 that do not respond to attempts to recertify. We noted the inspected notice of impending de-enrollment template and other communications contained the information required by section 54.405(e)(4) of the Commission's rules and that the communications were sent by a method separate from the subscriber's bill.

No exceptions were noted.

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, including 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;
- The billing system name used to generate completion of the form; and
- If applicable, describe 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.

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Boomerang Wireless, LLC

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 (Arizona, Minnesota, and North Dakota for September, 2015). 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. Because subscribers must only complete a one-per-household certification form if existing Lifeline recipients reside at the same address, the selected subscribers were not the first subscribers residing at the address based on the Lifeline start date in the subscriber listing. 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 and the forms examined included requirements a - d of Attachment A, Objective II, Procedure 5.

No exceptions were noted.

Objective III: 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).

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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

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Boomerang Wireless, LLC

signed and dated by the Team Member and the Trainer. There are two ways in which information is exchanged between Boomerang Wireless, LLC and the NLAD: (1) Through NLADs online 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 subaccount and NLAD API credentials for those parties (Boomerang Wireless, LLC employees and vendors, CGM and H20). All NLAD subaccounts 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;



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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).
- b. We compared Boomerang Wireless, LLC's subscriber eligibility criteria on the certification and recertification forms or other forms of communication, to the federal eligibility criteria listed in per 47 C.F.R. §54.409, as well as any additional state eligibility criteria identified in Item 4 of Appendix A.
- c. 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.
- d. We examined the subscriber's certification/recertification form to verify the forms are dated prior to the end of the selected Form 497 data month. If the provided subscriber certification/recertification form is the subscriber's initial certification form, we verified that the initial certification form is dated prior to or on the same day as the Lifeline start date per the Subscriber List.



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- e. If applicable, we verified subscribers who received Tribal Lifeline support certified to residing on Tribal lands.
- f. We reviewed the list of the data source or documentation the ETC reviewed to confirm the subscriber's eligibility obtained using Appendix E. We verify 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.

We noted certification and recertification forms and other forms of communication included in the required information, were properly dated, and that the data sources are eligible.

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. 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



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- 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.

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

We verified that the recertification data reported on the FCC Form 555 agrees with the detailed recertification results provided by the carrier in response to Item 9 of Appendix A.

No exceptions were noted.

Procedure 6

We verified that the non-usage data reported on the FCC Form 555 for the selected month agrees with the detailed non-usage results provided by the carrier in response to Item 10 of Appendix A.

No exceptions were noted.

Procedure 7

We reviewed Boomerang Wireless, LLC's annual ETC certification Form 481, 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.



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Boomerang Wireless, LLC

Procedure 8

Because Boomerang Wireless, LLC's ETC designation is by state and not by the FCC, Boomerang Wireless, LLC is not required to provide information about outages, complaints, and compliance with quality standards so the requirement to review supporting schedules is not applicable.

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.

