

## Federal Communications Commission

Pt. 54

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

[62 FR 2926, Jan. 21, 1997]

### § 53.213 Audit analysis and evaluation.

(a) Within 60 days 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 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

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54.5 Terms and definitions.

54.7 Intended use of federal universal service support.

### Subpart B—Services Designated for Support

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### Subpart C—Carriers Eligible for Universal Service Support

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54.203 Designation of eligible telecommunications carriers for unserved areas.

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### Subpart D—Universal Service Support for High Cost Areas

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54.303 Long term support.

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