

## SCOPE OF PROCEDURES

The Commercial Mobile Radio Services Board (CMRS or the Board) requests that each entity providing wireless services (the Provider) in the state of Mississippi (the State) provide to the Board annual confirmation of the number of wireless customers served by the Provider in the State. This confirmation must be tested and reported upon by the Provider's CPA firm (the Confirmation).

The purpose of this request is to verify the accuracy of each CMRS Provider's service charge collection in accordance with MISS. CODE ANN. Sec. 19-5-333. et seq. The information obtained will be used solely to assist the Board in verifying that the Providers accurately collected and remitted the CMRS service charge.

The Confirmation, including the opinion rendered, should be completed in accordance with attestation standards established by the American Institute of Certified Public Accountants and should take the form of an agreed upon procedures report. Under such standards, the CPA firm will list in their report the testing performed as well as the results of that testing.

The scope of procedures performed should include the following:

1. Obtain from the Provider the listing of customers by county submitted by the Provider to the Board.
2. Trace the listing of customers by county to the Provider's source documentation both in total and by county.
3. Trace any reconciling items between the Provider's source documentation and the listing of customers by county to the applicable source documentation.
4. Provide a detailed description of all such reconciling items.
5. Select a sample of 100 customers from the source documentation and trace to customer invoices to ensure the customers were included in the appropriate county.

The CPA firm should provide to the Board their agreed upon procedures report with a copy of the Provider's monthly report showing their customers by county.