



UNITED STATES GOVERNMENT  
FEDERAL COMMUNICATIONS COMMISSION  
OFFICE OF INSPECTOR GENERAL

## MEMORANDUM

**DATE:** March 20, 2019

**TO:** Chief, Wireline Competition Bureau  
Managing Director

**FROM:** Inspector General *For RM*

**SUBJECT:** Final Performance Audit Report for East Central Independent School District  
(Report No. 18-AUD-08-06).

The Office of Inspector General is providing the final audit report for our performance audit of East Central Independent School District (the District) (Beneficiary No.141557). The Office of Inspector General conducted this performance audit consistent with its authority under the Inspector General Act of 1978, as amended, including but not limited to sections 2(1) and 4(a)(1). It is not intended as a substitute for any agency regulatory compliance review or regulatory compliance audit.

This audit was conducted in accordance with the Government Accountability Office's *Government Auditing Standards* (GAO-12-331G). Our objective was to determine whether the beneficiary complied with the FCC rules and orders for the E-rate program, as stated in Title 47 of the Code of Federal Regulations (47 C.F.R.) The scope of our audit included the period July 1, 2015 through June 30, 2016. We also tested the District's internal controls applicable to our audit procedures to determine if those controls were effective for safeguarding Universal Service Funds.

The audit did not identify any material noncompliance with the applicable E-rate program law, rules and regulations. Our test procedures did not identify any significant deficiencies in controls used by the District to safeguard Universal Service Funds for the period reviewed. Therefore, we did not report any findings or recommendations for corrective action.

East Central Independent School District and FCC management were given an opportunity to respond to the draft report. However, and no management comments were provided.

If you have any questions regarding this audit report, please contact Sharon Spencer, Deputy Assistant Inspector General for Audit, at (202) 418-0477 or [sharon.spencer@fcc.gov](mailto:sharon.spencer@fcc.gov) ; or Robert McGriff, Assistant Inspector General for Audit, at (202) 418-0483 or [robert.mcgriff@fcc.gov](mailto:robert.mcgriff@fcc.gov).

Attachment: Final Audit Report (Report No. 18-AUD-08-06, Performance Audit of East Central Independent School District) dated March 19, 2019

cc Chief Financial Officer  
Chief of Staff; Office of Managing Director