

OFFICE OF INSPECTOR GENERAL
Washington, D.C. 20554



VIA EMAIL

June 8, 2020

Mr. Brian McClintock, CFO
Tempo Telecom, LLC
400 E. Las Colinas Blvd., Suite 500
Irving, TX 75039

Reference: Audit of Tempo Telecom, LLC, Study Area Code 229024, GA

Dear Mr. McClintock,

The Federal Communications Commission (FCC) Office of Inspector General (OIG) submits the attached final audit report regarding Tempo Telecom, LLC's (Tempo) funds received from the Universal Service Fund (USF) Lifeline Program. The FCC OIG contracted with Regis & Associates, PC to conduct this audit in accordance with generally accepted government auditing standards. Those standards require that the auditors plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for their findings and conclusions based on the audit objectives. The auditors believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

The OIG contracted for this audit consistent with its authority under the Inspector General Act of 1978, as amended, including, but not limited to sections 2(1), 4(a)(1) and 5. It is not intended as a substitute for any agency regulatory compliance review or regulatory compliance audit.

The objectives of this audit were to determine whether Tempo (1) complied with Title 47 of the Code of Federal Regulations, 47 C.F.R. § 54.400-54.423 and related USF orders regarding the USF Lifeline Program, and (2) implemented adequate and effective controls to provide reasonable assurance that USF funds were safeguarded and used for

the purposes intended. The audit covered the 12-month period from April 1, 2017 through March 31, 2018 for Study Area Code 229024, Georgia.

The audit identified four findings and made seven recommendations, five to Tempo's management and two to the FCC. The detailed findings and recommendations are provided in the attached final audit report. Additionally, the audit identified one other matter - a condition that does not rise to the materiality threshold of a reportable finding. The detailed findings and recommendations, as well as the other matter, are provided in the attached final audit report.

Questions regarding this report should be directed to Sharon Spencer, Deputy Assistant Inspector General for Audit, at (202) 418-0477 or sharon.spencer@fcc.gov; or Robert McGriff, Assistant Inspector General for Audit, at (202) 418-0483 or robert.mcgriff@fcc.gov.

Sincerely,

FOR  AIGA
David L. Hunt
Inspector General

Attachment: Final Audit Report (Report No. 18-AUD-02-09, Performance Audit of Tempo Telecom LLC, Study Area Code 229024, Georgia)