

FEDERAL COMMUNICATIONS COMMISSION

ASSISTANCE LISTING 32.006 COVID-19 TELEHEALTH PROGRAM

I. PROGRAM OBJECTIVES

The coronavirus disease 2019 (COVID-19) Telehealth Program (Program) provides \$200 million in funding, appropriated by Congress as part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act (Round 1), to help health care providers provide telehealth services in response to the COVID-19 pandemic. The Federal Communications Commission (Commission) established the Program through a Report and Order released on April 2, 2020, available at <https://docs.fcc.gov/public/attachments/FCC-20-44A1.pdf>. This Program provides immediate support to eligible health care providers responding to the COVID-19 pandemic by funding the telecommunications services, information services, and devices necessary to provide telehealth services until the Program's funds have been expended or the COVID-19 pandemic has ended.

However, demand for the program significantly exceeded available funding. To build on the success of Round 1 of the Commission's COVID-19 Telehealth Program, in the Consolidated Appropriations Act 2021 (Round 2), Congress appropriated an additional \$249.95 million for this Program. Thus, on February 2, 2021, the Commission released a Report and Order (Round 2 Administration Report and Order), available at <https://docs.fcc.gov/public/attachments/FCC-21-24A1.pdf>, expanding the administrative responsibilities of the Universal Service Administrative Company (USAC) to administer the Program with financial oversight delegated to the Commission's Office of the Managing Director (OMD) to work in coordination with the Wireline Competition Bureau (WCB). Subsequently, on March 30, 2021, the Commission released a Report and Order (Round 2 Report and Order) <https://docs.fcc.gov/public/attachments/FCC-21-39A1.pdf> establishing requirements, processes, and procedures for Round 2 of Program funding.

For more details regarding the Program, please visit the Commission's public website (Round 1) at <https://www.fcc.gov/covid-19-telehealth-program>, and USAC's website (Round 2) at <https://www.usac.org/about/covid-19-telehealth-program/>.

II. PROGRAM PROCEDURES

A. Application Requirements

Eligible health care providers must submit the "COVID-19 Telehealth Program Application and Request for Funding" application through an online application portal. In conjunction with completing an application, applicants are required to complete four steps.

First, applicants are required to request and receive an eligibility determination from USAC. Requirements are as follows:

1. *Round 1 Funding* – Applicants are required to request and receive an eligibility determination for each health care provider site included in their application by filing an FCC Form 460, Eligibility and Registration Form, with USAC.

2. *Round 2 Funding* – Applicants are required to request and receive an eligibility determination from USAC for only the lead health care provider site by filing an FCC Form 460, Eligibility and Registration Form. Health care provider sites that USAC has already deemed eligible to participate in the Commission’s existing Rural Health Care Program or in Round 1 of the Program may rely on that eligibility determination for Round 2 of the Program. Applicants must certify to the eligibility of all other health care provider sites that received eligible funded services or connected devices on their Round 2 Request for Reimbursement Form.

Second, as entities doing business before the Commission, applicants are also required to obtain an FCC Registration Number (FRN) in the Commission Registration System (CORES). Third, applicants are required to register with the federal System for Award Management (SAM) to be able to receive Program payments if awarded funding. Fourth, entities seeking funding through Round 1 or Round 2 of the Program were required to submit an application. Applicants submitting applications prior to May 2, 2020, were instructed to download a fillable PDF application form and email the completed form and supporting documentation to the Commission. Effective May 2, 2020, applicants were required to apply through the COVID-19 Telehealth Program Application Portal.

B. Application Evaluation Process

For Round 1 funding, WCB, in consultation with the FCC’s Connect2Health Task Force, reviewed the Program applications, as outlined in the Commission’s Report and Order, selected participants, and made funding awards on a rolling basis to eligible applicants based on the estimated costs of the eligible services and connected devices they intended to purchase with Program funds. Awards were made until the funding was exhausted, which occurred on July 8, 2020.

For Round 2 funding, the Commission adopted application evaluation metrics. For Round 2, to ensure equitable nationwide distribution of Program funding, the Commission adopted requirements to ensure that at least two applications with lead health care providers from every state, territory, and the District of Columbia received Program funding across both rounds of the Program if such applications exist.

To distribute more funding to applicants, the Commission established a \$1 million cap per applicant for each round. All eligible Round 2 applicants may qualify for the full commitment amount per application, including those receiving Round 1 funding. The final Round 2 funding commitments were announced on January 26, 2022.

Source of Governing Requirements

Round 1 Funding:

Round 1 is governed under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Pub. L. No. 116-136, 134 Stat. 28, 15 U.S.C. §9001 (note) (2020). This bill is available at

[H.R.748 - 116th Congress \(2019-2020\): CARES Act | Congress.gov | Library of Congress.](#)

Pursuant to the CARES Act, the Commission adopted provisions for the Program in Report and Order: *Promoting Telehealth for Low-Income Consumers; COVID-19 Telehealth Program*, WC Docket nos. 18-213, 20-89, and Report and Order, 35 FCC Rcd 3366, 3375-84, paras. 15–36 (2020). The second section of the Report and Order implements the Connected Care Pilot Program, which is a Universal Service Fund-supported program and is separate from the Program. The Round 1 Report and Order is available at <https://docs.fcc.gov/public/attachments/FCC-20-44A1.pdf>.

Round 2 Funding:

Round 2 is governed under the Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, Division N-Additional Coronavirus Response and Relief, Title IX-Broadband Internet Access Service, section 903 “FCC COVID-19 Telehealth Program,” 47 U.S.C.A. §254 (note) (2020). The bill is available at <https://www.congress.gov/bill/116th-congress/house-bill/133/text>.

On March 30, 2021, the Commission adopted a Report and Order and Order on Reconsideration that established the requirements and necessary procedures for the Commission to award the additional Round 2 funds appropriated under the Consolidated Appropriations Act, 2021 (*COVID-19 Telehealth Program, Promoting Telehealth for Low-Income Consumers*), WC Docket nos. 20-89, 18-213, Report and Order, FCC 21-39, available at <https://docs.fcc.gov/public/attachments/FCC-21-39A1.pdf>.

As a direct payment for specified use, these funds are considered federal financial assistance and are subject to only the following sections of the Code of Federal Regulations, Title II, Chapter II, Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“2 CFR”): Subpart A- Acronyms and Definitions; Subpart B, General provisions; subparts C–D (specifically 2 CFR section 200.203 – Requirement to provide public notice of federal financial assistance programs 2 CFR section 200.303 Internal controls; 2 CFR sections 200.331-333 Subrecipient Monitoring and Management; and Subpart F, Audit Requirements. The remaining sections of subparts C, D, and E do not apply to this Program. Code of Federal Regulations is available at [CFR - Title 2 \(2021\): Grants and Agreements | ECFR.gov | Code of Federal Regulations](#).

Availability of Other Program Information

Program information is available at <https://www.fcc.gov/covid-19-telehealth-program-invoices-reimbursements> and USAC’s website <https://www.usac.org/about/covid-19-telehealth-program/>. A “Frequently Asked Questions” section is provided on each website for additional details.

III. COMPLIANCE REQUIREMENTS

In developing the audit procedures to test compliance with the requirements for this federal program, the auditor must determine, from the following summary (also included in Part 2, “Matrix of Compliance Requirements”), which of the 12 types of compliance requirements have

been identified as subject to the audit (noted with a “Y” in the summary matrix below), and then determine which of the compliance requirements that are subject to the audit are likely to have a direct and material effect on the federal program at the auditee. For each such compliance requirement subject to the audit, the auditor must use Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and this program supplement (which includes any program-specific requirements) to perform the audit. When a compliance requirement is shown in the summary below as “N,” it has been identified as not being subject to the audit. Auditors are not expected to test requirements that have been noted with an “N.” See the Safe Harbor Status discussion in Part 1 for additional information.

A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment and Real Property Management	Matching, Level of Effort, Earmarking	Period Of Performance	Procurement and Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	N	N	N	N	Y	Y	N	Y	N	Y

A. Activities Allowed or Unallowed

1. *Activities Allowed*

Telehealth telecommunications or information services/connected devices that use broadband Internet access service-enabled technologies or telecommunications to deliver remote medical, diagnostic, patient-centered, and treatment-related services directly to patients.

- a. **Round 1 Funding** – Consistent with the Report and Order (FCC 20-44), funding recipients can seek reimbursement for eligible telecommunications and information services and connected devices that were not included in the COVID-19 Telehealth Program Application and Request for Funding application, as well as seek reimbursement for different quantities than were included in the application. Existing services that were not purchased in response to COVID-19 are ineligible for funding. However, if existing services were upgraded to respond to COVID-19, the costs of the upgrade may be considered for funding. Detailed information on eligible services and devices for rounds 1 and 2 is available at the above websites.
- b. **Round 2 Funding** – In addition to the Activities Allowed in Round 1, consistent with the Report and Order (FCC 21-39), applicants may apply to receive retroactive funding for eligible services and devices purchased

on or after March 13, 2020, so long as they did not receive Round 1 funding for those eligible services and devices.

2. *Activities Unallowed*

Participants cannot receive duplicate funding from any source (private, state, or federal) for the exact same services or devices eligible for support under the Program.

Participants cannot be a vendor or service provider of the eligible services and/or connected devices for which they receive Program reimbursement.

Program funding cannot be used to purchase, rent, lease, or otherwise obtain any communications equipment or service identified and published on the Covered List. See the Covered List posted online at <https://www.fcc.gov/supplychain/coveredlist>. (Pursuant to section 2(a) of the Secure and Trusted Communications Networks Act of 2019 (Secure Networks Act), and section 1.50002 of the Commission's rules, the Federal Communications Commission's Public Safety and Homeland Security Bureau (Bureau) publishes of a list of communications equipment and services (Covered List) that are deemed to pose an unacceptable risk to the national security of the United States or the security and safety of United States persons.)

B. Allowable Costs/Cost Principles

See Eligibility of Services and Connected Devices section of the Round 1 FAQs at <https://www.fcc.gov/covid-19-telehealth-program-invoice-frequently-asked-questions> and Appendix B – Eligible Services List for COVID-19 Telehealth Program (Round 2) at <https://docs.fcc.gov/public/attachments/FCC-21-39A1.pdf>. The Round 2 list is also posted online, in the Eligible Services and Devices section at <https://www.fcc.gov/covid-19-telehealth-program-frequently-asked-questions-faqs>.

1. Telecommunications, information services, broadband connectivity services, and connected devices costs necessary to provide telehealth services to patients in response to COVID-19. Connected device costs for which funding is requested must be integral to patient care. Devices mentioned below in example list have been deemed to be integral to patient care.
2. The Program will only fund devices (e.g., pulse oximetry, blood pressure monitoring devices) that are themselves connected.
3. Program funds can be used to treat patients/patient groups at a health care facility or remotely that could free up resources and could reduce a health care professional's unnecessary exposure to COVID-19.

Examples of services and connected devices that program applicants are eligible to seek funding for include but are not limited to:

- *Telecommunications Services:* Voice services for health care providers or their patients.
 - *Information Services:* Internet connectivity services for health care providers or their patients, remote patient monitoring platforms and services; patient reported outcome platforms; store and forward services, such as asynchronous transfer of patient images and data for interpretation by a physician; platforms and services to provide synchronous video consultation.
 - *Internet Connected Devices/Equipment:* Tablets, smart phones, or connected devices to receive connected care services at home or telehealth at a provider site (e.g., broadband enabled blood pressure monitors; pulse-ox) for patient or health care provider use; telemedicine kiosks/carts for health care provider site. Connected devices that are Bluetooth or Wi-Fi enabled are eligible.
4. Round 1 and Round 2 funding will not be provided for ineligible services including, personnel, administrative, construction, marketing, maintenance, technical support, separate costs for warranties and protection, and training activities/costs. Ineligible activities include IT services/costs for the development of new websites, systems, and platforms.
 5. The Program will also not fund unconnected devices (e.g., devices that patients can use at home and then share the results with their medical professional manually), accessories, or non-telehealth items (e.g., office furniture and supplies, security systems, back-up power equipment, incidental expenses/indirect costs, smart watches, and fitness trackers).

H. Period of Performance

For Round 1 funding, the period of performance is as follows:

1. For eligible items, purchased on or after March 13, 2020, and by December 31, 2020, eligible health care providers may apply to receive reimbursement through the Program.

For monthly recurring services (e.g., internet service), funding recipients seeking reimbursement for eligible recurring services may apply their funding commitment towards six months of eligible recurring services as long as those services are implemented on or after March 13, 2020, and by December 31, 2020. Eligible upfront or prepaid costs/licenses with an annual term (e.g., bundled telehealth services, telehealth platforms, telehealth services, and telehealth platform/service user fees, access charges, or subscriptions) are eligible for a full year of support. Existing services that were not purchased in response to COVID-19 are ineligible for funding. However, if existing services were upgraded to respond to COVID-19, the costs of the upgrade may be considered for funding.

For Round 2 funding, the period of performance is set out at ¶59-60 of the Round 2 Report and Order, 36 FCC Rcd 4171 at page 22, as follows:

1. For eligible services and devices, applicants may apply to receive funding retroactive on eligible items purchased on or after March 13, 2020, so long as they did not receive Round 1 funding for those eligible services and devices. Existing services that were not purchased in response to COVID-19 are ineligible for funding. However, if existing services were upgraded to respond to COVID-19, the costs of the upgrade may be considered for funding.
2. For monthly recurring services, applicants may receive Program funding for up to 12 months of eligible recurring services, and annual license agreements (only one one-year term will be funded) including retroactive funding for services and devices purchased on or after March 13, 2020.
3. The deadline for purchasing and implementing services is October 31, 2022. The deadline to submit invoices and requests for reimbursement is October 31, 2023. <https://www.fcc.gov/document/wcb-extends-deadlines-covid-19-telehealth-program-round-2>

I. Procurement and Suspension and Debarment

1. Procurement

Because the Program is a federal subsidy, Program funding may not be used to purchase, rent, lease, or otherwise obtain any communications equipment or service identified and published on the Covered List. See the Covered List posted online at <https://www.fcc.gov/supplychain/coveredlist>.

2. Suspension and Debarment

Entities that seek to be funding recipients in the Program are required to first register in SAM.gov before they can receive Program payments and should not be able to register if suspended or debarred from receiving federal funds. Pursuant to 47 CFR section 54.8, the Commission's suspension and debarment rules, which are currently applicable to the USF program, apply to COVID-19 Telehealth program funding recipients. The Commission shall suspend and debar a person (any individual, group of individuals, corporation, partnership, association, unit of government or legal entity, however organized) convicted of criminal violations or held civilly liable for certain acts arising out of activities associated with or related to the E-rate, High Cost, Rural Health Care, and Lifeline programs. See 47 CFR sections 54.8(c), (d), and (g). Associated activities include the receipt of funds or discounted services through one or more of the USF support mechanisms, or consulting with, assisting, or advising applicants or service providers regarding one or more of the USF support mechanisms. See 47 CFR section 54.8(a)(1).

Section 54.8(d) states:

Unless otherwise ordered, *any persons suspended or debarred shall be excluded from activities associated with or related to the schools and libraries support mechanism (E-rate), the high-cost support mechanism, the rural health care support mechanism, and the low-income support mechanism (Lifeline).* Suspension and debarment of a person other than an individual constitutes suspension and debarment of all divisions and/or other organizational elements from participation in the program for the suspension and debarment period, unless the notice of suspension and proposed debarment is limited by its terms to one or more specifically identified individuals, divisions, or other organizational elements or to specific types of transactions. 47 CFR section 54.8(d).

L. Reporting

1. Financial Reporting

- a. *SF-270*, Request for Advance or Reimbursement - Not Applicable.
- b. *SF-271*, Outlay Report and Request for Reimbursement for Construction Program -Not Applicable.
- c. *SF-425*, Federal Financial Report -Not Applicable.
- d. *Other-Applicable*. Completed program request for reimbursement forms submitted to the FCC, including supporting invoice documents, serve as Financial Reports from the awardees. (Per the Consolidated Appropriations Act, 2021, §903(e), Round 2 is exempt from the PRA.)

2. Performance Reporting

Not Applicable

3. Special Reporting

Not Applicable

4. Special Reporting for Federal Funding Accountability and Transparency Act

See Part 3.L for audit guidance.

N. Special Tests and Provisions

1. Eligibility

Compliance Requirements Consistent with the Telecommunications Act of 1996, Pub. L. No. 104-104, 110 Stat. 56 (codified at 47 USC section 151 *et seq.*) and the CARES Act, 15 USC section 9001 (note), nonprofit and public eligible health care

providers fall within the categories of health care providers in section 254(h)(5)(B) of the 1996 Act, 47 USC section 254, and include:

- a. post-secondary educational institutions offering health care instruction, teaching hospitals, and medical schools;
- b. community health centers or health centers providing health care to migrants;
- c. local health departments or agencies;
- d. community mental health centers;
- e. not-for-profit hospitals;
- f. rural health clinics;
- g. skilled nursing facilities; or
- h. consortia of health care providers consisting of one or more entities falling into the first seven categories.

Eligible entities include a dedicated ER of a rural, for profit hospital or a part-time eligible entity located in an ineligible facility. For Round 2, the other eligible entities can be located in rural or non-rural area and can operate from a temporary or mobile location.

Audit Objectives Determine whether a funding recipient is an eligible health care provider consistent with the Program's rules and requirements.

Suggested Audit Procedures

- a. Verify that the site(s) receiving funded eligible services and equipment is an eligible health care provider . Based on health care provider entity type, use information in the following verifier websites in addition to any other available sources to confirm eligibility:
 - Documentation of an approved eligibility determination from USAC
 - Community health centers or centers providing health care to migrants – <https://findahealthcenter.hrsa.gov/>
 - Community mental health center – (no specific verifier website available)
 - Local health department/agency – <https://www.naccho.org/membership/lhd-directory>
 - Not-for-profit hospital – <https://guide.aha.org/guide/searchResults>

- Post-secondary educational institution offering health care instruction, teaching hospital, or medical school – <https://ope.ed.gov/dapip/#/home>
- Rural health clinic (not limited to rural locations for purposes of the Program)
- Dedicated ER of rural, for-profit hospital – <https://guide.aha.org/guide/searchResults>
- Skilled nursing facility – <https://www.medicare.gov/nursinghomecompare/search.html>

FEDERAL COMMUNICATIONS COMMISSION

ASSISTANCE LISTING 32.009 EMERGENCY CONNECTIVITY FUND PROGRAM

I. PROGRAM OBJECTIVES

Congress established the Emergency Connectivity Fund (ECF) through section 7402 of the American Rescue Plan Act of 2021 (Act), and appropriated \$7.171 billion for the purchase of eligible equipment, advanced telecommunications, and information services for use by students, school staff, and library patrons at locations that include locations other than at a school or library. In addition, Congress appropriated \$1 million for the Inspector General of the Federal Communications Commission (OIG) to conduct oversight of support provided through the ECF. Congress directed the Federal Communications Commission (Commission) to promulgate rules providing for the distribution of funding from the ECF within 60 days from the date of enactment. The Commission adopted rules and established the ECF Program on May 10, 2021. See *Establishing the Emergency Connectivity Fund to Close the Homework Gap*, WC Docket No. 21-93, Report and Order, 36 FCC Rcd 8696 (2021) available at <https://docs.fcc.gov/public/attachments/FCC-21-58A1.pdf> (Report and Order). Congress also provided that these appropriated funds would remain available until September 30, 2030.

The ECF Program provides funding to meet the remote learning needs of students, school staff, and library patrons who would otherwise lack access to connected devices and broadband connections sufficient to engage in remote learning during the COVID-19 emergency period. In the Report and Order, the Commission adopted an initial 45-day application filing window to allow eligible schools and libraries to request funding for eligible services and equipment to be received or delivered between July 1, 2021 through June 30, 2022.

The Act also provides that the Commission and the Universal Service Administrative Company (USAC), the permanent administrator of the Universal Service Fund, will administer the regulations adopted pursuant to section 7402. In the Report and Order, the Commission directed USAC to administer the ECF Program under its oversight and pursuant to the terms of the March 19, 2021 Memorandum of Understanding (MOU) between the Commission and USAC.

As a direct payment for specified use, these funds are considered federal financial assistance and are subject to only the certain sections (as noted in the Source of Governing Documents, below) of the Code of Federal Regulations, Title II, Chapter II, Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. For Audit purposes, Nonprofit organizations must refer to Subpart F and other types of organizations may be audited by the Commission or Contractor. Audit information may be requested by the Commission, USAC, or Commission's contractor for program specific audits.

For additional details regarding the ECF Program, please visit <https://www.fcc.gov/emergency-connectivity-fund> and <https://www.emergencyconnectivityfund.org/>.

II. PROGRAM PROCEDURES

Consistent with Congressional direction in section 7402, schools, libraries, and consortia of schools and libraries that are eligible for support through the E-Rate Program are eligible to

request and receive support through the ECF Program. However, eligible schools and libraries do not have to be participants in the E-Rate Program to participate in the ECF Program. In its Report and Order, the Commission determined that the ECF Program would leverage many of the existing forms, including the E-Rate application form (i.e., FCC Form 471 – Description of Services Ordered and Certification Form) and other E-Rate processes to the extent feasible to streamline the process for applying for and receiving support through the ECF Program.

The Commission opened an initial 45-day application filing window for applicants to submit requests for funding (i.e., ECF FCC Form 471 applications) for eligible equipment and services received or delivered between July 1, 2021 and June 30, 2022. The first initial application filing window opened on June 29, 2021 and closed on August 13, 2021. Due to the availability of remaining funds after the close of the initial application filing window, a second ECF Program application filing window opened on September 28, 2021 and closed on October 13, 2021 to allow schools and libraries to apply for funding to address remaining unmet connectivity needs of their students, school staff, and library patrons. During the second application filing window, applicants could submit requests for funding to purchase eligible equipment and services to be received or delivered between July 1, 2021 and June 30, 2022. On February 22, 2022, the Wireline Competition Bureau (Bureau) extended the June 30, 2022 service delivery date to June 30, 2023 for all first and second ECF filing window funding requests for equipment, non-recurring services, and recurring services and modified 47 CFR section 54.1711(e) accordingly. See *Establishing Emergency Connectivity Fund to Close the Homework Gap*, WC Docket No. 21-93, Order, DA 22-176 (rel. Feb. 22, 2022).

On March 23, 2022, the Bureau announced that a third application filing window would open on April 28, 2022 and close on May 13, 2022. During this 15-day filing window, eligible schools and libraries could request funding for eligible equipment and up to 12 months of recurring services to be received or delivered between July 1, 2022 and December 31, 2023. In addition, December 31, 2023 was established as the service delivery date for all ECF third window funding requests for equipment, non-recurring services, and recurring services. See *Wireline Competition Bureau Announces Third Application Filing Window for the Emergency Connectivity Fund Program*, WC Docket No. 21-93, Public Notice, DA 22-309 (rel. Mar. 23, 2022). As demand received during the third application filing window exceeded available funds, the third window funding requests will be prioritized in accordance with 47 CFR section 54.1708(c), and it is not anticipated that there will be any additional application filing windows for the program as total program demand exceeds the \$7.171 billion that was appropriated for the ECF.

USAC reviews the timely filed ECF FCC Form 471 applications and makes recommendations for issuing commitments for the funding requests. The Commission reviews and approves the recommended funding decisions and USAC then issues the funding commitment decision letters to the applicants and service providers. The Commission records the commitments and obligates funds in the Commission's financial system. In the event that demand exceeds available funds, the Commission and USAC will prioritize support based on the applicant's E-Rate Program discount rate for category one services, with a 5 percent bump up for rural schools and libraries. See ECF Program prioritization matrix at 47 CFR section 54.1708(c).

Applicants that will submit requests for reimbursement for Program payments, or service providers that agree to submit requests for reimbursement on behalf of the applicant, must register or renew their account with the System for Award Management (SAM), which is located at <https://sam.gov/content/home>, in order to receive program disbursements.

Applicants will submit reimbursement requests using the ECF FCC Form 472, Billed Entity Applicant Reimbursement (BEAR) Form, and service providers that agree to invoice on behalf of applicants will submit the ECF FCC Form 474, Service Provider Invoice (SPI) Form. Applicants and service providers are required to include certain certifications on the form to protect against waste, fraud, and abuse. Applicants and service providers are also required to submit vendor invoices detailing the items purchased, along with their reimbursement requests. Invoices must support the amounts requested in the application form and reimbursement request. The Commission authorizes the disbursement of funds by the United States Department of Treasury after approving the proposed payments.

Source of Governing Requirements

The Emergency Connectivity Fund Program is established pursuant to the American Rescue Plan Act of 2021, Pub. L. No. 117-2, 135 Stat. 109-110, Sec. 7402(c), 47 USC section 254 Note. The bill is available at [H.R.1319 - 117th Congress \(2021\): American Rescue Plan Act | Congress.gov | Library of Congress](#).

Pursuant to the American Rescue Plan Act, the Commission adopted rules for the ECF Program in its May 10, 2021 Report and Order: *Establishing Emergency Connectivity Fund to Close the Homework Gap*, WC Docket Nos- 21-58, 21-93 Report and Order, 36 FCC Rcd 8696 (2021). The Report and Order is available at <https://docs.fcc.gov/public/attachments/FCC-21-58A1.pdf>. The rules for the ECF Program are available at [47 CFR sections 54.1700 et seq.](#)

As a direct payment for specified use, these funds are considered federal financial assistance and are subject to only the following sections of the Code of Federal Regulations, Title II, Chapter II, Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“2 CFR”): Subpart A, Acronyms and Definitions; Subpart B, General provisions; subparts C–D (specifically 2 CFR section 200.203 – Requirement to provide public notice of federal financial assistance programs; and 2 CFR section 200.303 Internal controls and 2 CFR sections 200.331-333 Subrecipient Monitoring and Management); Subpart F, Audit Requirements.

The following remaining 2 CFR policy requirements are excluded from coverage under this assistance listing: Subpart C; Subpart D; Subpart E.

Code of Federal Regulations is available at [CFR - Title 2 \(2021\): Grants and Agreements | ECFR.gov | Code of Federal Regulations](https://www.ecfr.gov).

Availability of Other Program Information

Program information is available at <https://www.fcc.gov/emergency-connectivity-fund>. See “Frequently Asked Questions” section for details. Additional information is also available at <https://www.emergencyconnectivityfund.org/>.

The documents listed in the “Source of Governing Requirements” and the above link serve as a guide for tests and findings.

III. COMPLIANCE REQUIREMENTS

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Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment and Real Property Management	Matching, Level of Effort, Earmarking	Period Of Performance	Procurement and Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	N	N	Y	N	Y	Y	N	N	N	Y

A. Activities Allowed or Unallowed

See Eligible Services and Equipment section at <https://www.fcc.gov/emergency-connectivity-fund> and the Eligible Services List for Emergency Connectivity Fund Program at https://www.fcc.gov/sites/default/files/ecf_esl.pdf.

1. *Activities Allowed*

ECF Program-funded devices and services must be used primarily for off-campus educational purposes and by students, school staff, and library patrons with otherwise unmet needs. To ensure that funding is focused on unmet needs, the Commission requires schools, library, and consortia to certify, as part of their funding application, that they are only seeking support for eligible equipment and/or broadband connectivity provided to students, school staff, and library patrons who would otherwise lack access to connected devices and/or broadband connectivity sufficient to engage in remote learning.

The ECF FCC Form 471 application must be signed by the person authorized to order eligible equipment and/or services for the eligible school, library, or consortium and shall include that person's certification under penalty of perjury. Certifications include:

- a. Since the connected devices supported by this Program are intended to be used primarily for educational purposes and by students, school staff, and library patrons, the Commission requires schools and libraries to restrict access to eligible connected devices to only those students, school staff, and library patrons with appropriate credentials.
- b. The library applicant must certify that the library or library consortium listed on the FCC Form 471 application is only seeking support for eligible equipment and/or services provided to library patrons who have signed and returned a statement that the library patron would otherwise lack access to equipment or services sufficient to meet the patron's educational needs if not for the use of the equipment or service being provided by the library. To ensure that libraries are providing eligible equipment and services to patrons with unmet needs, before providing a library patron with eligible equipment or services, the library must provide the patron a copy of an eligible use policy, which explains that the equipment or service is intended for library patrons who do not otherwise have access to equipment or services sufficient to meet the patron's educational needs. The library must also obtain a signed statement from the library patron that they would otherwise lack access to the equipment or services sufficient to meet their educational needs if not for the equipment or service provided by the library.
- c. The school or school consortium applicant must certify that the school entities listed on the FCC Form 471 application are only seeking support for eligible equipment and/or services provided to students and school staff who would otherwise lack connected devices and/or broadband services sufficient to engage in remote learning. These applicants must describe how and when they collected the information that they use for the estimates provided in their responses on the application section pertaining to the unmet needs of their students.

The complete list of certifications required on the program application is listed at 47 CFR section 54.1710(a)(1)(i)-(xv).

The complete list of certifications required on the program Request for Reimbursement forms to be made by applicants and the service providers that agree to submit these forms on the behalf of applicants is listed at 47 CFR section 54.1711(a)(1)(i)-(xii) and (a)(2)(i)-(x).

Both applicants and service providers, who agree to invoice on the applicant's behalf, may submit requests for reimbursement. The applicant must indicate that its service provider will submit the requests for reimbursement in its application and provide evidence that shows that the service provider has agreed to the arrangement.

Applicants who have entered into contractual arrangements or are otherwise legally obligated to purchase eligible equipment and services from their service provider, can submit requests for reimbursement before they have paid their service provider(s) for the requested equipment and services. The equipment or services must have been received before the applicant may submit requests for reimbursement. Applicants must also pay their service provider within 30 days after receipt of funds and will be required to certify compliance and provide verification of payment to the service provider.

2. *Activities Unallowed*

Schools and libraries are prohibited from seeking and receiving reimbursement for eligible equipment and services purchased for use solely at the school or library. Additionally, for funding requests submitted during the first two application filing windows, items purchased or received prior to July 1, 2021, or after June 30, 2023, are ineligible for ECF support for this funding period (see, e.g., 47 CFR section 54.1708(b) and *Establishing the Emergency Connectivity Fund to Close the Homework Gap*, Order, DA 22-176 (rel. Feb. 22, 2022) (extending the service delivery date from June 30, 2022 to June 30, 2023). For the funding requests submitted during the third application filing window, applicants may request funding for eligible equipment, non-recurring services, and for up to 12 months of recurring service to be received or delivered between July 1, 2022 and December 31, 2023. There is a minor exception for multi-year lease agreements for equipment or connected devices. The ECF Program will fund the lease payments for this equipment or connected devices for the period July 1, 2021 through June 30, 2023, the extended service delivery date for equipment, non-recurring services, and recurring services requested during for the first two application filing windows. The applicants may have received this equipment or connected devices before the July 1, 2021 date for these multi-year lease arrangements. The ECF Program will also fund the lease payments for this equipment or connected devices for up to 12 months of equipment to be delivered between July 1, 2022 and December 31, 2023, for applicants that receive funding commitments for their third window requests.

ECF Program rules require that on the ECF Request for Reimbursement forms - the FCC Form 472 and FCC Form 474 – applicants and service providers certify to the following under penalty of perjury: “No Federal subsidy made available through a program administered by the Commission that provides funds to be used for the capital expenditures necessary for the provision of advanced communications services has been or will be used to purchase, rent, lease, or otherwise obtain, any covered communications equipment or service, or maintain any covered communications equipment or service, or maintain any covered communications equipment or service previously purchased, rented, leased, or otherwise obtained, as required by § 54.10.”

Entities participating in the ECF Program may not seek Emergency Connectivity Fund support or reimbursement for eligible equipment or services that have been purchased with or reimbursed in full from other Federal pandemic-relief funding, targeted state funding, other external sources of targeted funding or targeted gifts, or eligible for discounts from the schools and libraries universal service support mechanism or other universal service support mechanisms.

B. Allowable Costs/Cost Principles

See Eligible Services and Equipment section at <https://www.fcc.gov/emergency-connectivity-fund-faqs> and the Eligible Services List for Emergency Connectivity Fund Program at https://www.fcc.gov/sites/default/files/ecf_esl.pdf .

Section 7402(b) provides that the Commission will reimburse 100 percent of the costs associated with the purchase of eligible equipment and/or advanced telecommunications and information services, except that any reimbursement of a school or library for the costs associated with any eligible equipment may not exceed an amount the Commission determines to be reasonable. Section 7402(d)(6) defines eligible equipment to mean: (1) Wi-Fi hotspots, (2) modems, (3) routers, (4) devices that combine a modem and router, and (5) connected devices. Section 7402(d)(11) defines Wi-Fi hotspot as a device that is capable of—(A) receiving advanced telecommunications and information services; and (B) sharing such services with another connected device through the use of Wi-Fi. Section 7402(d)(3) defines connected devices as laptop computers, tablet computers, or similar end-user devices that are capable of connecting to advanced telecommunications and information services. Section 7402(d)(1) defines “advanced telecommunications and information services” to mean advanced telecommunications and information services, as such term is used in section 254(h) of the Communications Act of 1934 (47 USC section 254(h)).

1. Eligible Equipment: Wi-Fi hotspots, modems, routers, devices that combine a modem and router, and connected devices (i.e., laptops and tablet computers). Air cards used to connect end-user devices to the Internet through cellular data services are wireless modems and are also eligible for support through the ECF Program.

2. **Connected Devices:** The Commission defined connected devices as laptop computers and tablet computers that are capable of connecting to advanced telecommunications and information services (47 CFR section 54.1700(c)). It is expected that connected devices will be Wi-Fi enabled and be able to support video conferencing platforms and other software necessary to ensure full participation in remote learning. It is also expected that connected devices will be accessible to and usable by individuals with disabilities. If people with disabilities require connected devices to connect to the Internet, schools and libraries will request such devices to accommodate disabilities, if needed. The Commission also determined that desktop computers and mobile phones, including smart phones, are ineligible for ECF Program support.
3. **Advanced Telecommunications and Information Service:** The Commission defined advanced telecommunications and information services as services as the term is used in section 254(h) of the Communications Act, 47 USC section 254(h) (47 CFR section 54.1700(a)). To qualify for funding for the ECF Program, schools and libraries will only be reimbursed for purchasing a commercially available service providing a fixed or mobile broadband Internet access connection for off-campus use by students, school staff, or library patrons.
4. **Limited exception for network construction and/or datacasting.** Funding for network construction or self-provisioned networks will be permitted only where no commercially available broadband Internet access services are available that are sufficient to support remote learning for students, school staff, or library patrons. Under those same limited circumstances, funding for customer premises equipment to receive datacasting services will also be available. Applicants must demonstrate that there were no commercially available Internet access service options available sufficient to support remote learning from one or a combination of providers. Applicants must also define the geographic area that was or will be served and assess the estimated number of students, school staff, or library patrons to be served. Applicants must be able to provide clear evidence of how they determined that an existing fixed or mobile network sufficient to support remote learning was or is not available and that for prospective construction, they sought service from existing providers serving the area prior to constructing a new network and that such providers were unable or unwilling to provide services sufficient to meet the remote learning needs of their students, school staff, or library patrons. Applicants will also be required to certify that they sought service from existing providers in the relevant area and that such providers were unable or unwilling to provide broadband Internet access services sufficient to meet their remote learning needs before constructing new networks or requesting funding for datacasting customer premises equipment.

For networks already constructed or equipment already purchased during the pandemic, applicants must show that services were provided to students, school staff, or library patrons during the funding period supported by the second filing window.

For future construction, they must show that construction is completed and services provided within one year of a funding commitment decision.

5. **Installation, Taxes, and Fees:** The Program will cover reasonable costs of the enumerated equipment, connected devices, and services, including installation, activation, and initial configuration costs, taxes, and fees. Installation and configuration costs will only be eligible for support if they are provided by the same vendor that is providing the eligible equipment.
6. **Wi-Fi Hotspots on School Buses and Bookmobiles:** Schools and libraries are allowed to use Emergency Connectivity Fund Program support to purchase Wi-Fi hotspots for school buses and bookmobiles to provide off-campus broadband services to students, school staff, and library patrons who currently lack sufficient broadband access.
7. **Reasonable Amount:** The Commission has determined that \$400 is a reasonable, maximum support amount for connected devices. Applicants may request a waiver of the reasonable support amount for connected devices, pursuant to 47 CFR section 54.1718(a)(2) and (b)(2), if the reasonable cost to purchase devices for students, school staff, or patrons with disabilities is higher than \$400 and the public interest warrants deviation from the general rule. For Wi-Fi hotspots provided to an individual student, school staff member, or library patron, \$250 is the maximum reasonable support amount based on advertised costs for Wi-Fi hotspots.
8. Funding will not be provided for desktop computers and mobile phones, including smartphones. Funding for more than one connection and connected device per user is also prohibited.

For other types of eligible equipment—namely, modems, routers, and devices that combine modems and routers, and multi-user Wi-Fi hotspots, the Commission delegated authority to the Bureau to provide guidance to USAC for assessing the reasonability of the costs for these applications. USAC will also make the pricing data from the Emergency Connectivity Fund Program publicly available through its Open Data platform (<https://www.emergencyconnectivityfund.org/open-data/>). The publication of this pricing data will allow applicants to review prices paid by schools and libraries across the country for same and similar eligible equipment and services.

9. Applicants may use consultants to assist with the preparation of their funding applications and reimbursement requests, but any fees associated with such assistance are not eligible for funding under the Program.

F. Equipment/Real Property Management

1. Equipment and Services

Applicants may request ECF Program funding for only eligible equipment and services. Eligible equipment and services funded by the Emergency Connectivity Fund Program are detailed in sections (A) and (B) above.

The Eligible Services List provides guidance on the equipment and services eligible for funding under the Emergency Connectivity Fund Program:
https://www.fcc.gov/sites/default/files/ecf_esl.pdf.

Emergency Connectivity Fund Program participants are required to maintain asset and service inventories of the devices and services purchased with ECF Program support.

Equipment and service inventory requirements.

Schools, libraries, and consortia shall keep asset and service inventories as follows:

- a. For each connected device or other piece of equipment provided to an individual student, school staff member, or library patron, the asset inventory must identify:
 - (1) The device or equipment type (i.e. laptop, tablet, mobile hotspot, modem, router);
 - (2) The device or equipment make/model;
 - (3) The device or equipment serial number;
 - (4) The full name of the person to whom the device or other piece of equipment was provided; and
 - (5) The dates the device or other piece of equipment was loaned out and returned to the school or library, or the date the school or library was notified that the device or other piece of equipment was missing, lost, or damaged.
- b. For each connected device or other piece of eligible equipment not provided to an individual student, school staff member, or library patron, but used to provide service to multiple eligible users, the asset inventory must contain:
 - (1) The device type or equipment type (i.e. laptop, tablet, mobile hotspot, modem, router);

- (2) The device or equipment make/model;
 - (3) The device or equipment serial number;
 - (4) The name of the school or library employee responsible for that device or equipment; and
 - (5) The dates the device or equipment was in service.
- c. For services provided to individual students, school staff, or library patrons, the service inventory must contain:
- (1) The type of service provided (i.e., DSL, cable, fiber, fixed wireless, satellite, mobile wireless);
 - (2) The service plan details, including upload and download speeds and monthly data cap;
 - (3) The full name of the person(s) to whom the service was provided;
 - (4) The service address (for fixed broadband service only);
 - (5) The installation date of the service (for fixed broadband service only); and
- d. For services not provided to an individual student, school staff member, or library patron, but used to provide service to multiple eligible users, the service inventory must contain:
- (1) The type of service provided (i.e., DSL, cable, fiber, fixed wireless, satellite, mobile wireless);
 - (2) The service plan details, including upload and download speeds and monthly data cap
 - (3) The name of the school or library employee responsible for the service;
 - (4) A description of the intended service area;
 - (5) The service address (for fixed broadband service only);
 - (6) The installation date of the service (for fixed broadband service only); and

- (7) The last date of service, as applicable (for fixed broadband service only).

The FCC has also provided guidance for audits regarding the provision of personally identifiable information (PII) to USAC or Commission staff about individuals (e.g., students, school staff members, or library patrons). (See paragraph 134 of the Report and Order). In the Report and Order, the FCC stated that anyone that requests program information that could contain PII should protect all audit documentation from unauthorized access and abide by all applicable federal and state privacy laws. If anonymized or deidentified information regarding the students, school staff, and library patrons is not sufficient, auditors may request that the school or library obtain consent of the parents or guardians, for students, and the consent of the school staff member or library patron to have access to this PII or explore other legal options for obtaining PII.

- e. Records retention. All Emergency Connectivity Fund participants shall retain records related to their participation in the program sufficient to demonstrate compliance with all program rules for at least ten (10) years from the last date of service or delivery of equipment.
- f. Prohibition on resale. Eligible equipment and services purchased with Emergency Connectivity Fund support shall not be sold, resold, or transferred in consideration of money or any other thing of value, except as provided in paragraph (g) below.
- g. Disposal of obsolete equipment. Eligible equipment purchased using Emergency Connectivity Fund support shall be considered obsolete if the equipment are at least three years old. Obsolete equipment may be resold or transferred in consideration of money or any other thing of value, disposed of, donated, or traded.

2. *Real Property Management*

Not applicable

H. Period of Performance

- 1. Approved eligible equipment and services requested during the first two application filing windows must be received or delivered between July 1, 2021 and June 30, 2023, and therefore must be invoiced by August 29, 2023. Approved equipment and up to 12 months of recurring services requested during the third application filing window must be received or delivered between July 1, 2022 and December 31, 2023, and therefore must be invoiced by February 29, 2024. See also 47 CFR section 54.1711(e).

2. Applicants and service providers are required to submit reimbursement requests and invoices for prospective purchases within 60 days from the date of the funding commitment decision letter; a revised funding commitment decision letter approving a post commitment change or a successful appeal of a previously denied or reduced funding commitment; or service delivery date, whichever is later. See 47 CFR section 54.1711(d) and (e)..
3. For recurring services that are invoiced on a monthly or periodic basis, approved applicants may invoice within 60 days after the last date of service instead of invoicing on a monthly basis or other periodic basis. For example, if an approved applicant receives monthly or periodic services through June 30, 2023, they must invoice by no later than August 29, 2023 (i.e., 60 days after the last date of service).
4. For equipment or other non-recurring services that have not been received when the applicant submitted their first or second filing window application, applicants may use June 30, 2023 as the service delivery date and invoice within 60 days after the date of funding commitment decision letter (FCDL); a revised funding commitment decision letter (RFCDL) approving a post-commitment change or a successful appeal of a previously denied or reduced funding; or the service delivery date, whichever date is later. For equipment and other non-recurring services that have not been received when the applicant submitted their third filing window application, applicants may use December 31, 2023 as the service delivery date and invoice within 60 days of the date of the FCDL; the date of the RFCDL approving a post-commitment change or a successful appeal of previously denied or reduced funding; or the service delivery date, whichever date is later. See also 47 CFR section 54.1711(d) and (e).

I. Procurement and Suspension and Debarment

1. Procurement

Program applicants must certify on the ECF FCC Form 471 application that the school, library, or consortia listed on the ECF FCC Form 471 application has complied with all applicable state, local, or tribal local laws regarding procurement of services for which support is being sought.

Schools and libraries may seek support from the ECF Program for the purchase of eligible services and equipment using existing bulk purchase programs or sponsored service agreements, so long as doing so is consistent with the relevant local, state, and tribal procurement regulations. The Emergency Connectivity Fund Program is aimed at connecting numerous students, school staff, and library patrons at their homes or other locations, and therefore a school district or library system appropriately may have agreements with multiple service providers to offer connectivity.

Gift restrictions for the Program prohibit eligible schools and libraries receiving support through the Emergency Connectivity Fund Program, including their employees, officers, representatives, agents, independent contractors, and individuals who are on the governing boards, from soliciting or accepting any gift or other thing of value from a service provider participating in or seeking to participate in the Emergency Connectivity Fund Program. Participating service providers are likewise prohibited from offering or providing any gift or other thing of value to eligible entities, including their employees, officers, representatives, agents, independent contractors, and individuals who are on the governing boards. An exception in the Emergency Connectivity Fund Program gift rule allows service providers to offer and provide, and applicants to solicit and accept, broadband connections, devices, networking equipment, or other things of value that are directly related to addressing the pandemic-related needs of students, school staff, and library patrons through June 30, 2022.

2. *Suspension and Debarment*

The Commission's suspension and debarment rules applicable to the Universal Service Fund Programs are also applicable to the Emergency Connectivity Fund Program (47 CFR section 54.8 (Suspension and Debarment rules)).

N. **Special Tests and Provisions**

1. **Eligible Entities**

Compliance Requirements Section 254(h)(7) of the Communications Act (47 USC section 254(h)(7)), as well as the limitations on eligibility set forth in section 254(h)(4) of the Communications Act (47 U.S.C. section 254(h)(4)), will be used to determine eligibility to receive Program funding.

For purposes of the ECF Program, the same definitions of “elementary school,” “secondary school,” “library,” and “library consortium” that are used in the E-Rate rules, with one minor modification explained below. Elementary or secondary schools as defined in the Elementary and Secondary Education Act (20 U.S.C. sections 7801(19) and (45)) are eligible for funding. Under ECF Program rules, “an elementary school means an elementary school as defined in 20 USC section 7801, a non-profit institutional day or residential school, including a public elementary charter school, that provides elementary education, as determined under state law.” See 47 CFR section 54.1700(g). A secondary school “means a secondary school as define in 20 USCsection 7801, a non-profit institutional day or residential school, including a public secondary charter school, that provides secondary education, as determined under state law except that the term does not include any education beyond grade 12.” See 47 CFR section 54.1700(k).

For the ECF Program, a library is defined as “(1) a public library; (2) a public elementary school or secondary school library; (3) a tribal library; (4) an academic library; (5) a research library;” and “(6) a private library, but only if the state in which such private library is located determines that the library should be considered a library for the purposes of this definition.” See 47 CFR section 54.1700(h). The Library Services and

Technology Act (LSTA) was amended to make clear that tribal libraries are eligible for support under the LSTA. Additionally, a library may also refer to a library consortium, which is defined as “any local, statewide, regional, or interstate cooperative association of libraries that provides for the systematic and effective coordination of the resources of schools, public, academic, and special libraries and information centers, for improving services to the clientele of such libraries. For purposes of these rules, references to library will also include library consortium.” See 47 CFR section 54.1700(i).

The ECF Program eligible entities requirements are:

- a. Schools or libraries that are eligible for E-Rate support, are also eligible for the ECF program, consistent with Congressional direction in Section 7402 of the Act.
- b. Private schools that meet the definition of elementary or secondary schools as defined in the Elementary and Secondary Education Act (20 U.S.C. sections 7801(19) and (45)), are nonprofit, and do not have an endowment exceeding \$50 million.
- c. A library’s eligibility depends on its funding as an independent entity. Only libraries whose budgets are completely separate from any schools (including, but not limited to, elementary and secondary schools, colleges, and universities) are eligible.

Audit Objectives Determine that the entity that incurred the expenditure complies with the eligibility requirements.

Suggested Audit Procedures

- a. Ascertain that the entity that records expenditure meets eligibility requirements. One approach to verify the eligibility of an entity is to confirm whether the entity is receiving or has previously received E-Rate support. Information on E-Rate support is available at <https://opendata.usac.org/stories/s/E-rate-Tools/bneq-mh8b/>. Another approach is to confirm whether the school meets the definition of the Elementary and Secondary Education Act using data sets and search tools made available by the US Department of Education’s National Center for Education Statistics (available at <https://nces.ed.gov/ccd/> for information on public schools and <https://nces.ed.gov/surveys/pss/> for information on private schools). Similarly, the Institute of Museum and Library Services provides data sets and search tools that may be used to confirm whether the library meets the eligibility criteria (available at <https://www.ims.gov/research-tools/data-collection>). In addition, the entity itself could provide documentation sufficient to show eligibility.
- b. If the consortium lead entity or consortium member records the expenditure, verify that the entity meets eligibility requirements. Consortia members may be verified using the approaches described above. Note that the consortium lead entity is not required to be an eligible entity (see 47 CFR sections 54.500-54.501).

2. Restricted Purpose

Compliance Requirements

a. Unmet need

To ensure that funding is focused on *unmet need*, the Commission requires schools, library, and consortia to certify, as part of their funding application, that they are only seeking support for eligible equipment and/or broadband provided to students and school staff who would otherwise lack access to connected devices and/or broadband connectivity sufficient to engage in remote learning.

At the application stage, school need only provide the best estimates of their unmet need. They may use whatever method they deem appropriate for estimating unmet need and are not required to provide any documentation to support these estimates when they submit their ECF FCC Form 471 application. Here is a link to see the unmet need questions for schools on the application:

<https://www.emergencyconnectivityfund.org/ecf-fcc-form-471/entity-information/>.

When schools file for requests for reimbursement, however, they should only request reimbursement for eligible equipment and services provided to students or school staff who would otherwise lack broadband services and/or devices sufficient to engage in remote learning. For example, if a school requested ECF funding to support the broadband services at the homes of 100 students based on an estimate of those that lacked services, but it determines during the school year that only 90 students have unmet need, the school should only seek reimbursement for the services provided to those 90 students. Schools may also be asked to provide documentation to support actual costs of assigned equipment and/or services after funds have been committed.

b. Per-location and per-user limitations

Per-location and per-user limitations will be imposed to maximize the use of limited funds. An eligible school or library will be reimbursed for no more than one connected device and no more than one Wi-Fi hotspot per student, school staff member, or library patron during the COVID-19 emergency period, and no more than one fixed broadband connection per location. However, unlike the per-location limit for fixed broadband, a similar per-location limitation will not be imposed on Wi-Fi hotspots because Wi-Fi hotspots distributed by schools and libraries may be insufficient for multiple users and many homes with multiple students, school staff, or library patrons may need more than one Wi-Fi hotspot to fully engage in remote learning. For purposes of the per-location limitation each unit in a multi-tenant environment (e.g., apartment buildings) will be considered as a separate location.

Audit Objectives Determine that program funds meet the restricted purpose test.

Suggested Audit Procedures

- a. Test a sample of transactions to determine compliance with the requirement to seek reimbursement for eligible equipment and services provided to students or staff who would otherwise lack broadband services and/or devices sufficient to engage in remote learning (i.e., with unmet needs). (Note: The student counts for unmet needs submitted on the FCC ECF Form 471 are the school/district's best estimate and therefore the focus should be on what is sought for the request for reimbursements). Request and review documentation supporting compliance with the requirement to request reimbursement for eligible equipment and services provided to students or staff who would otherwise lack broadband services and/or devices sufficient to engage in remote learning. Documentation may include asset inventories referenced in section F. above for Equipment Management, as well as ECF Program forms to review and compare application and invoicing forms and documentation.
- b. Request a sample of the library patron statements collected by the libraries to test the requirement that patrons would have otherwise lacked access to equipment or services sufficient to meet their educational needs, if not for the use of the equipment and/or service being provided by the library. Request and review library patron documentation supporting the certification statements and any other documentation to show compliance with ECF Program rules.
- c. Test a sample of asset and service inventories and other documentation from schools and libraries that support compliance with the per-location and per-user limitations.