

## Appendix CB: BellSouth Audit Policy

### ~~C-1: BellSouth's Internal Audit Policy~~

~~BellSouth's internal efforts to make certain that the reports produced by the PMAP platform are of the highest accuracy has been formalized into a Performance Measurements Quality Assurance Plan (PMQAP) that documents and augments existing quality assurance processes integral to the production and validation of Performance Measurements data.~~

~~The plan consists of three sections:~~

- ~~1. Change Control addresses the quality assurance steps involved in the introduction of new measurements and changes to existing measurements.~~
- ~~2. Production addresses the quality assurance steps used to create monthly SQM reports.~~
- ~~3. Monthly Validation addresses the quality assurance steps used to ensure accurate posting of monthly results.~~

~~The BellSouth PMQAP will ensure that BellSouth effectively and consistently provides accurate performance measurements data for the activities included in the SQM. The BellSouth Internal Audit department will audit this plan and its quality assurance steps annually, beginning in 4Q04.~~

### ~~C-2: BellSouth's External Audit Policy~~

~~BellSouth currently provides many CLECs with certain audit rights as a part of their individual interconnection agreements. However, it is not reasonable for BellSouth to undergo a process audit of the SQM for every CLEC with which it has a contract. BellSouth has developed a proposed Audit Plan for use by the parties to an audit. If requested by a Public Service Commission or by a CLEC exercising contractual audit rights, BellSouth will agree to undergo an comprehensive audit of its Performance Metrics Quality Assurance Plan (PMQAP) including any necessary data the current year aggregate level reports for both BellSouth and the CLECs every other year for each of the next five (5) years (2004-2005 2005-2010) to be conducted by an independent third party auditor jointly selected by BellSouth and the CLEC. The results of audits will be made available to all the parties subject to proper safeguards to protect proprietary information. Requested This aggregate level audits includes the following specifications:~~

- ~~1. The cost shall be borne 50% by BellSouth and 50% by the CLEC or CLECs expressing their contractual rights. If no party is sharing the costs of this audit, BellSouth may utilize its internal auditing organization to conduct the audit.~~
- ~~2. Should an ~~The independent third party auditor shall be selected~~ required, with input from it shall be selected by BellSouth, with input from the PSC, if applicable, and the CLEC(s) other parties bearing the cost of the audit.~~
- ~~3. BellSouth, the PSC and the CLECs shall jointly determine the scope of the audit. Due to the regional nature of the process compilation, generation, and reporting of performance metric data, BellSouth shall be required to perform no more than one audit of those regional processes and measures within its region per year.~~

~~These comprehensive audits are intended to provide the basis for the PSCs and CLECs to determine that the SQM and PMAP and SEEM produce accurate data that reflects each State's Order for performance measurements. Once this has been verified by an initial audit, the BellSouth PMQAP will provide the basis for future audits.~~