

Before the
Federal Communications Commission
Washington, D.C. 20554

In the Matter of
Request for Review and/or Waiver of Decision of
the Universal Service Administrator by
Colegio Paraiso Infantil,
San Antonio, PR
Establishing Emergency Connectivity Fund to
Close the Homework Gap
Application No. ECF222120302
WC Docket No. 21-93

ORDER

Adopted: May 12, 2026

Released: May 12, 2026

By the Chief, Wireline Competition Bureau:

I. INTRODUCTION

1. In this Order, we deny a request for review and waiver filed by Colegio Paraiso Infantil regarding the recovery of funding as a result of the applicant failing to respond to an auditor’s request for information.1 The Universal Service Administrative Company (USAC) sought recovery of funding for connected devices funded by the Emergency Connectivity Fund (ECF) program after the applicant failed to respond to numerous requests for information from auditors, Commission staff, and USAC. USAC denied and dismissed subsequent appeals, and Colegio Paraiso Infantil now seeks review of this recovery decision. We deny Colegio Paraiso Infantil’s request, finding that the applicant violated section 54.1714 of the Commission’s rules subjecting ECF applicants to audits,2 and section 54.1715(c) requiring production of documentation upon request from auditors.3 We further find that the applicant has not shown good cause for a waiver of these program rules, which are designed to protect ECF funding and verify compliance with the Commission’s rules.

II. BACKGROUND

2. As part of the American Rescue Plan Act of 2021 (Act), Congress appropriated \$7.171 billion and directed the Commission to promulgate rules for distributing funding from the ECF to eligible schools and libraries for the purchase of eligible equipment and/or advanced telecommunications and information services, including Wi-Fi hotspots, for use by students, school staff, and library patrons for

1 Request for Review and Waiver of Paraiso Infantil Inc., WC Docket No. 21-93 (filed Sept. 12, 2025), https://www.fcc.gov/ecfs/search/search-filings/filing/1091247410431 (Request for Waiver) (marked as confidential).

2 47 CFR § 54.1714 (subjecting schools, libraries, consortia, service providers to audits to evaluate their compliance with the statutory and regulatory requirements of the program).

3 47 CFR § 54.1715(c) (“All Emergency Connectivity Fund participants shall present such records upon request [of] any representative (including any auditor) appointed by a state education department, the Administrator, the Commission and its Office of Inspector General...”).

remote learning at locations that include locations other than a school or library.<sup>4</sup> On May 10, 2021, the Commission adopted the *Emergency Connectivity Fund Report and Order* establishing rules for the ECF program to distribute the funding to eligible schools and libraries.<sup>5</sup> In addition, the Commission adopted rules requiring the retention and production of documents related to equipment inventories<sup>6</sup> and rules making schools, libraries, consortia, and service providers subject to audits, inspections, and investigations to evaluate compliance with the statutory and regulatory requirements.<sup>7</sup> The Commission and USAC opened three application filing windows, during which applicants could request funding for eligible equipment and services received or delivered during the applicable funding periods.<sup>8</sup>

3. In the second filing window, Colegio Paraiso Infantil requested funding, and USAC disbursed \$4,399.45 funding for 11 connected devices on July 8, 2022.<sup>9</sup> Beginning in December 2022, an auditor selected this funding request to review compliance with a number of program rules. The auditor requested program documentation, including an asset inventory and an auditee survey, to determine compliance with ECF rules.<sup>10</sup> The auditor made numerous efforts via email and phone calls in both English and Spanish.<sup>11</sup> Because of the lack of response, the Commission's Managing Director also sent an email to the applicant reminding them of the audit requirements, including the requirement to respond to the auditor's request for information.<sup>12</sup> The auditor again sent the request for information and documentation to Colegio Paraiso Infantil on September 20, 2023, including the email from the Commission's Managing Director.<sup>13</sup> Commission staff followed up with Colegio Paraiso Infantil on

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<sup>4</sup> American Rescue Plan Act, 2021, H.R. 1319, Pub. L. No. 117-2, 117th Cong., tit. VII, § 7402(a)(1)-(2) (2021) (enacted), available at <https://www.congress.gov/bill/117th-congress/house-bill/1319/text> (American Rescue Plan Act) (enrolled bill).

<sup>5</sup> See generally *Establishing the Emergency Connectivity Fund to Close the Homework Gap*, WC Docket No. 21-93, Report and Order, 36 FCC Rcd 8696 (2021) (*Emergency Connectivity Fund Report and Order*).

<sup>6</sup> 47 CFR § 54.1715.

<sup>7</sup> 47 CFR § 54.1714.

<sup>8</sup> See 47 CFR § 54.1710; *Emergency Connectivity Fund Report and Order*, 36 FCC Rcd at 8734, 8737, paras. 78, 83.

<sup>9</sup> See Reimbursement Decision Batch Number ECF-INV-FY2022.2 (Jul. 8, 2022).

<sup>10</sup> Email from Censeo Audit Team to Minerva Vega, Colegio Paraiso Infantil (Dec. 15, 2022) (requesting asset inventory, auditee survey, and additional documentation demonstrating compliance with the ECF rules). The email, sent to the address listed on the ECF application, included the request for the documentation in Spanish.

<sup>11</sup> See Email from Censeo Audit Team to Minerva Vega, Colegio Paraiso Infantil (Dec. 29, 2022) (following up on the Dec. 15, 2022 email); Email from Censeo Audit Team to Minerva Vega, Colegio Paraiso Infantil (Jan. 10, 2023) (following up on the Dec. 15, 2022 email); Email from Censeo Audit Team to Minerva Vega, Colegio Paraiso Infantil (Feb. 8, 2023) (following up on the Dec. 15, 2022 email); Email from Censeo Audit Team to Minerva Vega, Colegio Paraiso Infantil (Feb. 16, 2023) (following up on the Dec. 15, 2022 email). The emails, sent to the address listed on the ECF application, included the auditor's request for documentation in Spanish.

<sup>12</sup> Email from Mark Stephens, Managing Director, Office of Managing Director, FCC, to Colegio Paraiso Infantil, Minerva Vega (Feb. 24, 2023). The email, sent to the addresses listed on the ECF application and the school letterhead, included the auditor's request for documentation in Spanish.

<sup>13</sup> Email from Censeo Audit Team to Minerva Vega, Colegio Paraiso Infantil (Sept. 20, 2023) (following up on the Dec. 15, 2022 email and the FCC Feb. 24, 2023 email). The auditor followed up with Ms. Vega in Spanish on September 29, 2023. See Email from Censeo Audit Team to Minerva Vega, Colegio Paraiso Infantil (Sept. 29, 2023). The Censeo auditor followed up with Ms. Vega in Spanish on November 1, 2023, November 27, 2023, and December 20, 2023. The auditor also referenced telephone conversations with Ms. Vega explaining the request.

November 27, 2023 again requesting that the school comply with the requests from the auditor.<sup>14</sup> Ultimately, due to the lack of response, the auditor referred the matter to USAC with a recommendation to seek recovery for failure to comply with section 54.1714 of the ECF program rules. On March 12, 2024, USAC sent a final letter informing Colegio Paraiso Infantil that ECF funding would be recovered if the school did not provide the requested documentation within seven days.<sup>15</sup> After receiving no response from Colegio Paraiso Infantil, USAC sought recovery of the funding on June 21, 2024.<sup>16</sup>

4. Colegio Paraiso Infantil filed an appeal with USAC regarding the recovery determination on June 27, 2024, but did not provide any responses or documentation.<sup>17</sup> USAC denied the appeal on June 4, 2025.<sup>18</sup> The applicant then filed another appeal with USAC, this time providing an asset inventory, a sample survey, and audit survey with its appeal.<sup>19</sup> USAC dismissed this appeal on August 11, 2025, because it was improperly filed at USAC instead of with the Commission.<sup>20</sup> Colegio Paraiso Infantil now seeks review at the Commission, and provided responses to the auditor's questions, an asset inventory, and a sample survey, with its request.<sup>21</sup>

### III. DISCUSSION

5. We deny the request for review and waiver. The applicant violated sections 54.1714, subjecting them to audits, and 54.1715(c), requiring production of records for audits, of the Commission's rules when it failed to respond to multiple requests for documentation, made in both English and Spanish, from the auditor and USAC between December 2022 and March 2024.<sup>22</sup> Auditors are required to conduct audits in accordance with government auditing standards (GAGAS), requiring sufficient appropriate evidence for findings and conclusions.<sup>23</sup> Without documentation, the auditor was unable to determine if Colegio Paraiso Infantil complied with ECF rules. Audits are essential for ensuring compliance with program rules, and Colegio Paraiso Infantil was in violation of its program responsibilities by failing to respond to the requests from the auditor.<sup>24</sup>

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<sup>14</sup> See Email from Warren Firschein, Senior Attorney and Legal Counsel, Office of Managing Director, FCC to Minerva Vega, Colegio Paraiso Infantil (Nov. 27, 2023).

<sup>15</sup> Letter from Bernie Manns, USAC to Minerva Vega, Colegio Paraiso Infantil (Mar. 12, 2024) (sending a jeopardy letter and providing seven days to respond to the information request before USAC would seek recovery).

<sup>16</sup> Letter from USAC to Colegio Paraiso Infantil (June 21, 2024) (seeking recovery of funding for FRN2190032250).

<sup>17</sup> Colegio Paraiso Infantil Request for Review to USAC, ECF Appeal No. 1590 (June 27, 2024). In this appeal to USAC, the applicant stated that it did not find any communications from USAC requesting compliance information. It also said it was including an asset inventory but did not attach any documents to the request.

<sup>18</sup> Letter from USAC to Colegio Paraiso Infantil (June 4, 2025) (denying the appeal).

<sup>19</sup> Colegio Paraiso Infantil Request for Review to USAC, ECF Appeal No. 2074 (June 10, 2025) (providing missing documentation with the second appeal).

<sup>20</sup> See Letter from USAC to Colegio Paraiso Infantil (Aug. 11, 2025) (dismissing as misfiled with USAC).

<sup>21</sup> Request for Waiver.

<sup>22</sup> 47 CFR §§ 54.1714; 54.1715(c).

<sup>23</sup> See U.S. Government Accountability Office, Government Auditing Standards, 2018 Revision, GAO-21-368G, para. 8.90 (Apr. 2021) (GAGAS) ("Auditors must obtain sufficient, appropriate evidence to provide a reasonable basis for addressing the audit objectives and supporting their findings and conclusions.").

<sup>24</sup> See *Federal-State Board on Universal Service*, CC Docket No. 96-45, Report and Order, 12 FCC Rcd 8776, 9081, para. 581 (1997) (*First Universal Service Order*) ("We agree with the Joint Board recommendation that schools and libraries, as well as carriers, be required to maintain appropriate records necessary to assist future audits. We share the Joint Board's expectation that schools and libraries will be able to produce such records at the request of any auditor appointed by a state education department, the fund administrator, or any other state or federal agency with

(continued....)

6. We also deny Colegio Paraiso Infantil's request for waiver. The Commission may exercise its discretion to waive a rule where the particular facts demonstrate that (i) special circumstances warrant a deviation from the general rule, and (ii) such deviation will serve the public interest.<sup>25</sup> Here, Colegio Paraiso Infantil provides no special circumstances that merit deviation from the rules, offering only that they had not seen the latest USAC dismissal "as we had been facing security issues with email accounts."<sup>26</sup> We further find that the applicant failed to respond to multiple requests for documentation from the auditor over the course of more than 15 months, resulting in additional work for the auditors, USAC, and the Commission, as well as raising the concern that documents provided in mid-2025 could have been created after the fact.<sup>27</sup> Based on this and the absence of special circumstances for the violation, we find that Colegio Paraiso Infantil's failure to respond to the auditor's requests for information is distinguishable from other instances where USAC or the Bureau has considered information that is provided by the party during an appeal.<sup>28</sup> Accordingly, we deny Colegio Paraiso Infantil's request for review and waiver and direct USAC to continue recovery of the funding.

#### IV. ORDERING CLAUSES

7. ACCORDINGLY, IT IS ORDERED, pursuant to the authority contained in sections 1-4 and 254 of the Communications Act of 1934, as amended, 47 U.S.C. §§ 151-154 and 254, and sections 0.91, 0.291, 1.3, 54.1714 and 54.1715(c) of the Commission's rules, 47 CFR §§ 0.91, 0.291, 1.3, 54.1714 and 54.1715(c), that the Request for Review and Waiver filed by Colegio Paraiso Infantil, filed September 12, 2025, IS DENIED and USAC shall continue to seek recovery.

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jurisdiction that might suspect fraud or other illegal conduct, or merely be conducting a routine, random audit. We also agree. . . that eligibility for support be conditioned on schools' and libraries' consent to cooperate in future random compliance audits to ensure the services are being used appropriately."); *Schools and Libraries Universal Service Support Mechanism*, CC Docket No. 02-6, Fifth Report and Order, 19 FCC Rcd 15808, 15825-26, para. 50 (2004) (*Fifth Report and Order*) ("[W]e clarify that schools, libraries, and service providers remain subject to both random audits and to other audits (or investigations) to examine an entity's compliance with the statute and the Commission's rules initiated at the discretion of the Commission, USAC, or another governmental oversight body. We also conclude that failing to comply with an authorized audit or other investigation conducted pursuant to 54.516 of the Commission's rules (e.g., failing to retain records or failing to make available required documentation) is a rule violation that may warrant recovery . . . for the period of time for which such information is being sought."). Consistent with the Commission's decision to adopt the similar appeal and waiver rules that govern all of the Universal Service Fund programs, including the E-Rate program, and to leverage existing E-Rate processes and forms in the ECF program, we rely in part on E-Rate program precedent to resolve this petition for waiver of the ECF program rules. See 47 CFR § 54.1718(c).

<sup>25</sup> *Northeast Cellular Telephone Co. v. FCC*, 897 F.2d 1164, 1166 (D.C. Cir. 1990) (*Northeast Cellular*).

<sup>26</sup> Request for Waiver at 1.

<sup>27</sup> Auditors are required to assess "the appropriateness of evidence [and] should assess whether the evidence is relevant, valid, and reliable." GAGAS, at para. 8.91. Providing the requested documentation to USAC over 18 months after it was originally requested by the auditor raises concerns the evidence is not appropriate or reliable.

<sup>28</sup> See, e.g., *Request for Review of the Decision of the Universal Service Administrator by Little Flower School*, CC Docket No. 02-6, 26 FCC Rcd 4991, 4991, para. 1 (WCB 2011) (directing USAC to consider the new documentation that was provided with the appeal and citing to *Requests for Review of the Decision of the Universal Service Administrator by Academia Claret, et al.*, *Schools and Libraries Universal Service Support Mechanism*, CC Docket No. 02-6, Order, 21 FCC Rcd 10703 (WCB 2006) (*Academia Claret Order*); *Requests for Review of Decisions of the Universal Service Administrator by Explore Knowledge Academy Charter School, et al.*, *Schools and Libraries Universal Service Support Mechanism*, CC Docket No. 02-6, Order, 25 FCC Rcd 17022 (WCB 2010)). See *supra* note 27 (raising concerns about the appropriateness and reliability of the late-provided documentation in response to the auditor's December 2022 request).

FEDERAL COMMUNICATIONS COMMISSION

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