

# UNCOMMON SAVINGS OPPORTUNITIES FOR COLLEGES AND UNIVERSITIES



ICCCFO CONFERENCE 2017

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# Telecom Advisory Services

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# Introduction

What is Telecom Advisory Services?

We analyze telecom expenses:

Billing *errors* and  
*discrepancies*

*Optimization* of existing  
services, plans, and rates



# Types of Telecom Expenses

Expense Type	Example
Voice services	<ul style="list-style-type: none"> <li>Local phone lines, VoIP or SIP, PRI or other voice circuits</li> </ul>
Data networks	<ul style="list-style-type: none"> <li>MPLS, fiber, Ethernet, broadband, DSL</li> </ul>
Wireless	<ul style="list-style-type: none"> <li>Cell phones, hotspots, GPS tracking or fleet devices, Machine to Machine</li> </ul>
Conferencing	<ul style="list-style-type: none"> <li>Audio or web conferencing, such as GoToMeeting</li> </ul>
Usage costs	<ul style="list-style-type: none"> <li>Local, long distance, and international calling</li> </ul>



# Agenda



- Current Environment
- Common Billing Errors
- Trends in Telecom
- Preparing for the Future

# Current Environment

The longer the billing is and more line items it contains; the more likely it is that expenses and errors go unnoticed.



# Average Telephone Bill





# Common Billing Errors



# Taxes / Surcharges & Fees



*Which exemptions do you qualify for?*

## **Detail of Taxes**

Communications Service Tax	26.15
Federal Excise Tax	5.88
Statutory Gross Receipts	4.79
Statutory Gross Receipts (Business)	0.30

**Total Taxes** **\$37.12**

## **Detail of Fees and Surcharges**

Access Recovery Charge	9.00
Federal Subscriber Line Charge Fee	27.60
Federal Universal Service Fund Fee	8.94
Interstate Service Fee	4.97
Local Number Portability Fee	1.05
Network Cost Recovery Fee	12.93
Regulatory Assessment Surcharge	0.97
State 911 Recovery Surcharge	1.50
State Telecommunications Relay Service Fund Surcha	0.33

**Total Fees and Surcharges** **\$67.29**



# Architectural Firm – Unprocessed Order

(before)

**Bill-At-A-Glance**

Previous Bill	.00
Payment	.00
Adjustments	.00
Balance	.00
<b>Current Charges</b>	<b>4,120.77</b>
<b>See Summary Bill</b>	<b>\$ .00</b>

Do Not Pay

**Plans and Services**

**Monthly Service - Feb 7 thru Mar 6**

Service is billed in advance from the 7th of each month.

1. Monthly Charges	2,588.00
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**Monthly savings = \$1,668.88**  
**One-Time Credit = \$24,987.81**

(after)

**Bill-At-A-Glance**

Previous Bill	.00
Payment	.00
<b>Adjustments</b>	<b>24,987.81CR</b>
Balance	24,987.81CR
<b>Current Charges</b>	<b>2,451.69</b>
<b>See Summary Bill</b>	<b>\$ .00</b>

Do Not Pay

**Detail of Payments and Adjustments**

Item No.	Date	Description	Adjustments	Payments
1.	5-05	Account Balance Adjustment	21,280.00CR	
2.	5-05	Taxes and Surcharges	3,697.81CR	
Totals			24,987.81CR	.00

**Plans and Services**

**Monthly Service - May 7 thru Jun 6**

Service is billed in advance from the 7th of each month.

3. Monthly Charges	1,395.00
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# Mechanical Service Company – Contract Discrepancy



Account Number: [REDACTED]  
 Invoice Number: [REDACTED]  
 Invoice Date: 3/22/16  
 Due Date:

## BILLING SUMMARY DESCRIPTIONS

**GET A NEW  
 ADVANCED UNIFIED  
 COMMUNICATIONS**

Previous Balance	\$15,194.12
Payment Received - Thank You!	(\$15,194.12)
Adjustments	(\$21,332.27)
<b>Balance Forward</b>	<b>(\$21,332.27)</b>

### PAYMENTS & CREDITS

ALL LOCATIONS

Date	Description	Amount
3/7/16	Payment - Lockbox	(\$15,194.12)
3/10/16	Settlement Credit/ Renewal Contract (\$21162.00) and Tax (\$170.27)	(\$21,332.27)
<b>PAYMENTS &amp; CREDITS TOTAL</b>		<b>(\$36,526.39)</b>



# Baking Distribution – Duplicate Billing

## Account Summary



<b>Previous Charges</b>	\$ 749.76
No Payment Received	.00
<b>Adjustments</b>	<b>- 32,478.11</b>
<b>Balance Forward</b>	<b>- \$ 31,728.35</b>
<b>New Charges</b>	
Verizon (page 3)	\$ 608.72
Other Providers (page 5)	66.72
<b>Total New Charges Due</b>	<b>\$ 675.44</b>
<b>Total Due</b>	<b>- \$ 31,052.91</b>

Manage Your Account Online

Go to the For Your Information section for details

No payment necessary

## BILLING ADJUSTMENTS

1	Apr 27	15 Ln Hunt CR 10/28/11 - 12/9/14	CR 929.90
		Tracking # 2015042200144	
2	Apr 27	15 PBX Trks CR 10/28/11 - 12/9/14	CR 20,605.09
		Tracking # 2015042200144	
3	Apr 27	3 ARC CR 7/3/12 - 4/17/15	CR 161.21
		Tracking # 2015042200144	
4	Apr 27	3 SLC CR 10/28/11 - 4/17/15	CR 1,146.98
		Tracking # 2015042200144	
5	Apr 27	8 Bus Lns CR 10/28/11 - 12/9/14	CR 9,634.93
		Tracking # 2015042200144	

**Adjustment(s) applied to previous charges. Total CR \$ 32,478.11**



# Nonprofit Private University – Casual Rates

## Before

MONTHLY SERVICE - BASIC (Jul 28 to Aug 27)			
Description	Qty	Unit Rate	
2 ISDN PRI access	6	350.00	2,100.00
3 Federal Access Recovery Charge	6	10.40	62.40
4 DID first block of 100 numbers	3	440.00	1,320.00
5 DID addl block of 20 numbers	1	100.00	100.00
6 ISDN B channel	138	15.00	2,070.00
7 ISDN T1 facility	6	250.00	1,500.00
8 Federal Subscriber Line Charge	6	42.90	257.40
9 ISDN interstate access port	6	10.00	60.00
<b>Total</b>			<b>\$ 7,469.80</b>

## After

MONTHLY SERVICE - BASIC (May 28 to Jun 27)			
Description	Qty	Unit Rate	
CKT# 1M.PCXX.813.226.4800.			
3 DID block of 100 num - 1 Yr Term	3	40.00	120.00
4 DID block of 20 numbers - 1 Yr Term	1	20.00	20.00
5 Federal Access Recovery Charge	6	10.40	62.40
6 ISDN access - 3 yr	6	623.04	3,738.24
7 Federal Subscriber Line Charge	6	43.00	258.00
8 ISDN interstate access port	6	10.00	60.00
<b>Total</b>			<b>\$ 4,258.64</b>

## Refund

### BILLING ADJUSTMENTS

1	May 5	Local service billing adjustment	CR 27,595.13
2	May 5	Late payment charge adjustment	CR 376.26
Adjustment(s) applied to previous charges.			<b>Total CR \$ 27,971.39</b>



# Law Firm – Incorrect Local Market



## BEFORE (March 2013)

### ACCOUNT ACTIVITY

DATE OF INVOICE 04.08.13  
INVOICE PERIOD 03.08.13 - 04.07.13

PAGE 37

#### ACTIVITY FOR ACCOUNT - USAGE CHARGES

Description	Calls	Minutes	Amount
International Long Distance Charges	52	651.2	\$88.3300
Local Directory Assistance Charges	7	0.0	\$13.9300 <sup>+</sup>
Local Measured Service Charges	15,828	63,631.0	\$954.4650 <sup>+</sup>
Out of State Long Distance Charges	216	827.7	\$0.0000
Regional Long Distance Charges	171	585.8	\$0.0000



#### TOTAL USAGI



## AFTER (March 2014)

### ACCOUNT ACTIVITY

DATE OF INVOICE 04.08.14  
INVOICE PERIOD 03.08.14 - 04.07.14

PAGE 39

#### ACTIVITY FOR ACCOUNT - USAGE CHARGES

Description	Calls	Minutes	Amount
Canadian Long Distance Charge (D)	14	78.0	\$2.0000
Caribbean Long Distance Charges	4	7.6	\$1.2100
International Long Distance Charges (D)	63	835.4	\$86.9700
Local Directory Assistance Charges	3	0.0	\$5.9700 <sup>+</sup>
Local Measured Service Charges	14,129	61,728.0	\$0.0000 <sup>+</sup>
Out of State Long Distance Charges (D)	2,946	20,792.2	\$0.0000
Regional Long Distance Charges (D)	165	762.4	\$0.0000
<b>TOTAL USAGE CHARGES</b>	<b>17,324</b>	<b>84,203.6</b>	<b>\$96.1500</b>



# Debt Collection Services – Usage Parameters

*Before*

*After*

TIME	# CALLED	LOCATION	MINUTES	AMOUNT
01:33 PM	870 413-0096	PINE BLUFF,AR	0.1	0.0100
01:34 PM	401 421-8389	PROVIDENCE,RI	0.6	0.0100
01:34 PM	210 387-3481	SANANTONIO,TX	0.1	0.0100
01:34 PM	219 801-1017	E CHICAGO ,IN	0.2	0.0100
01:35 PM	203 345-6321	BRIDGEPORT,CT	0.1	0.0100
01:35 PM	401 965-9841	PROVIDENCE,RI	0.1	0.0100
01:35 PM	818 951-7675	SUNLD TJNG,CA	0.1	0.0100
01:35 PM	707 863-0697	FRFLD-SUIS,CA	0.1	0.0100
01:36 PM	504 462-0057	KENNER ,LA	0.1	0.0100

TIME	# CALLED	LOCATION	MINUTES	AMOUNT
09:58 AM	480 451-5989	SCOTTSDALE,AZ	0.1	0.0013
09:58 AM	786 217-3857	HOMESTEAD ,FL	0.2	0.0026
09:58 AM	786 718-9164	MIAMI ,FL	0.1	0.0013
09:58 AM	207 865-4417	FREEPORT ,ME	0.1	0.0013
09:58 AM	910 876-1035	ELIZABHTN,NC	0.1	0.0013
09:58 AM	508 251-0573	MARLBORO ,MA	0.1	0.0013
09:58 AM	716 897-0740	BUFFALO ,NY	0.1	0.0013
09:58 AM	740 981-7625	PORTSMOUTH,OH	0.1	0.0013
09:58 AM	513 459-9496	MASON ,OH	0.1	0.0013

**TOTAL USAGE CHARGES**      409,943.8      \$10,636.6539

**TOTAL USAGE CHARGES**      402,451.4      \$5,357.2645



**PAYMENTS, CREDITS & OTHER CHARGES (CONT'D)**

Date	Description	Amount
01/21/2011	Regional Long Distance Credit	(\$105.6900)
01/21/2011	In State Long Distance Credit	(\$272.8700)
01/21/2011	Out of State Long Distance Credit	( \$13,315.5500)
01/21/2011	Regional 8XX Credit	(\$147.2400)
01/21/2011	In State 8XX Credit	( \$16.9500)
01/21/2011	Out of State 8XX Credit	( \$1,383.0700)
01/21/2011	International 8XX Adjustment	\$32.8700

**TOTAL PAYMENTS, CREDITS & OTHER CHARGES**      (\$32,613.1000)





# Trends in Telecom



# Mobile Device Management

Devices > List View >

## Android - Dennis Lyons

samsung SAMSUNG-SGH-I747 | 4.4.2 | Ownership: Undefined

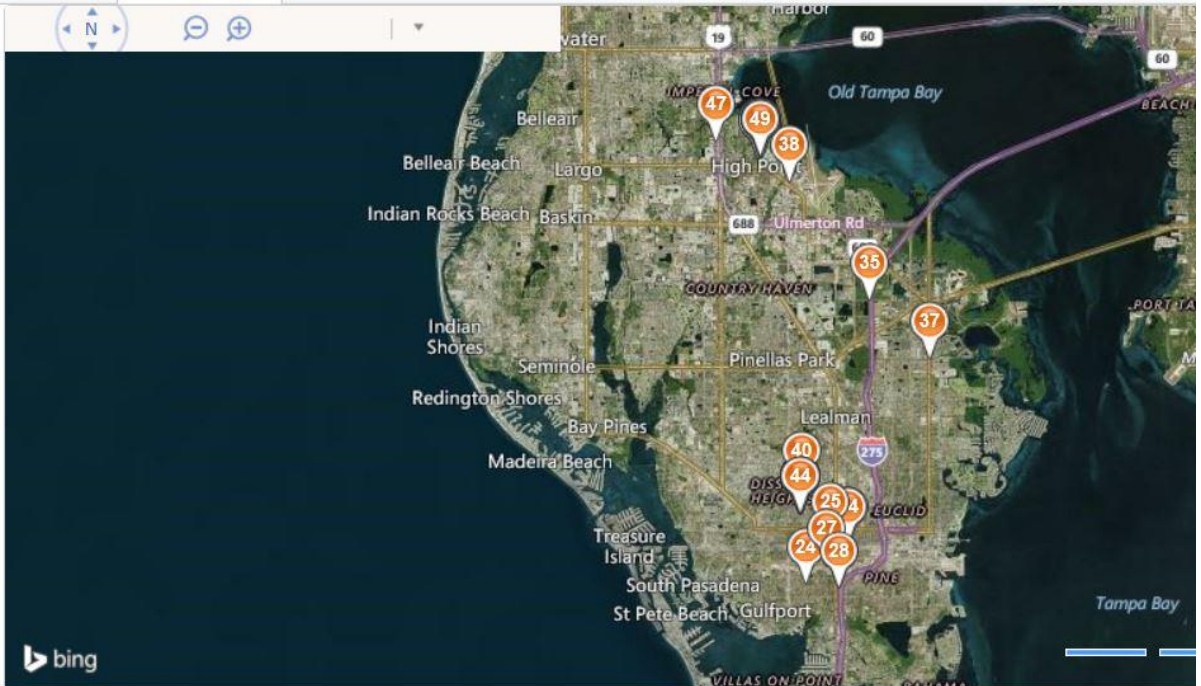
Query Send Lock More

Summary Compliance Profiles Apps Content **Location** User More

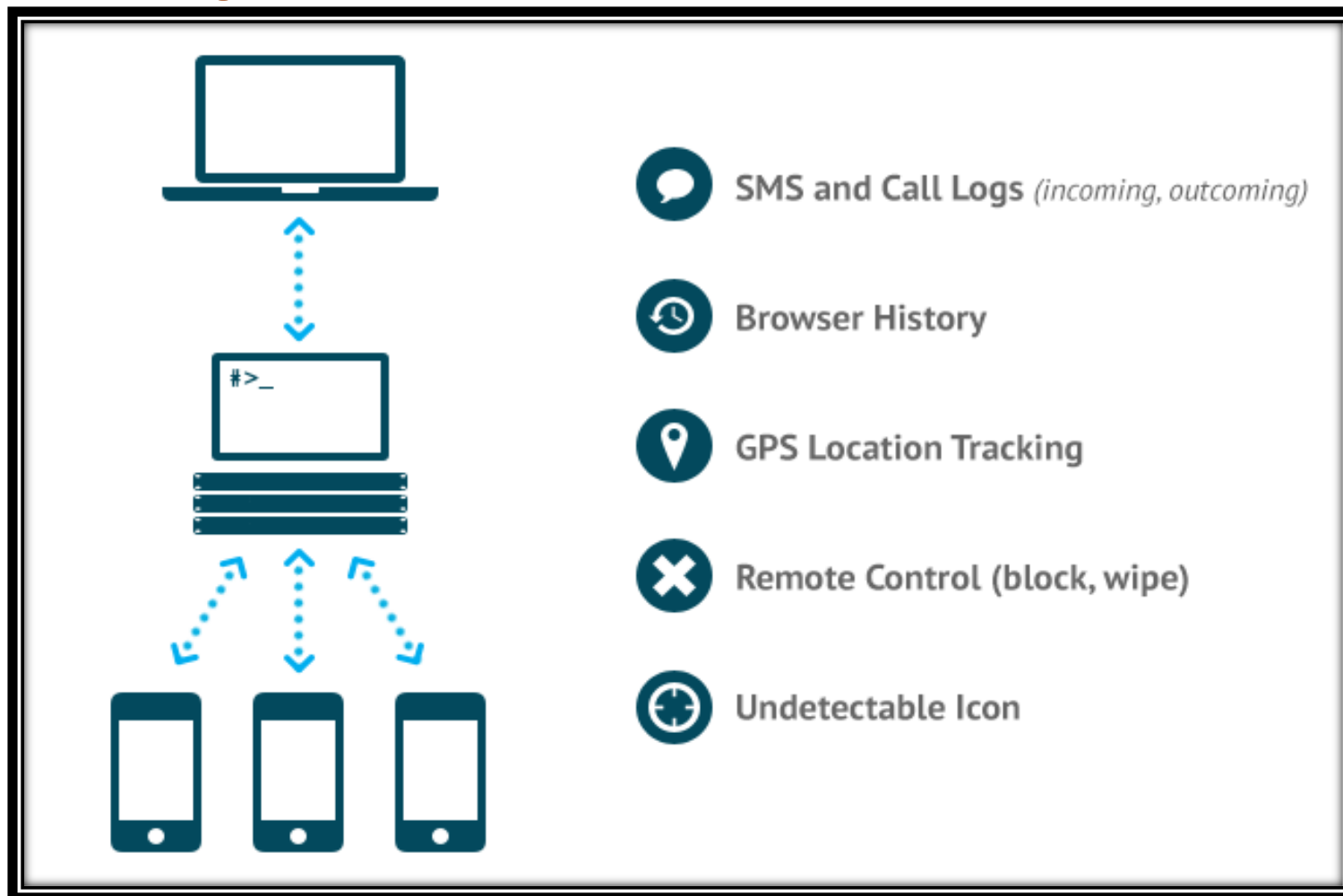
Period: 1 Week

Search

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- 4/1/2016 10:01 AM
- 4/1/2016 8:14 AM
- 4/1/2016 7:14 AM
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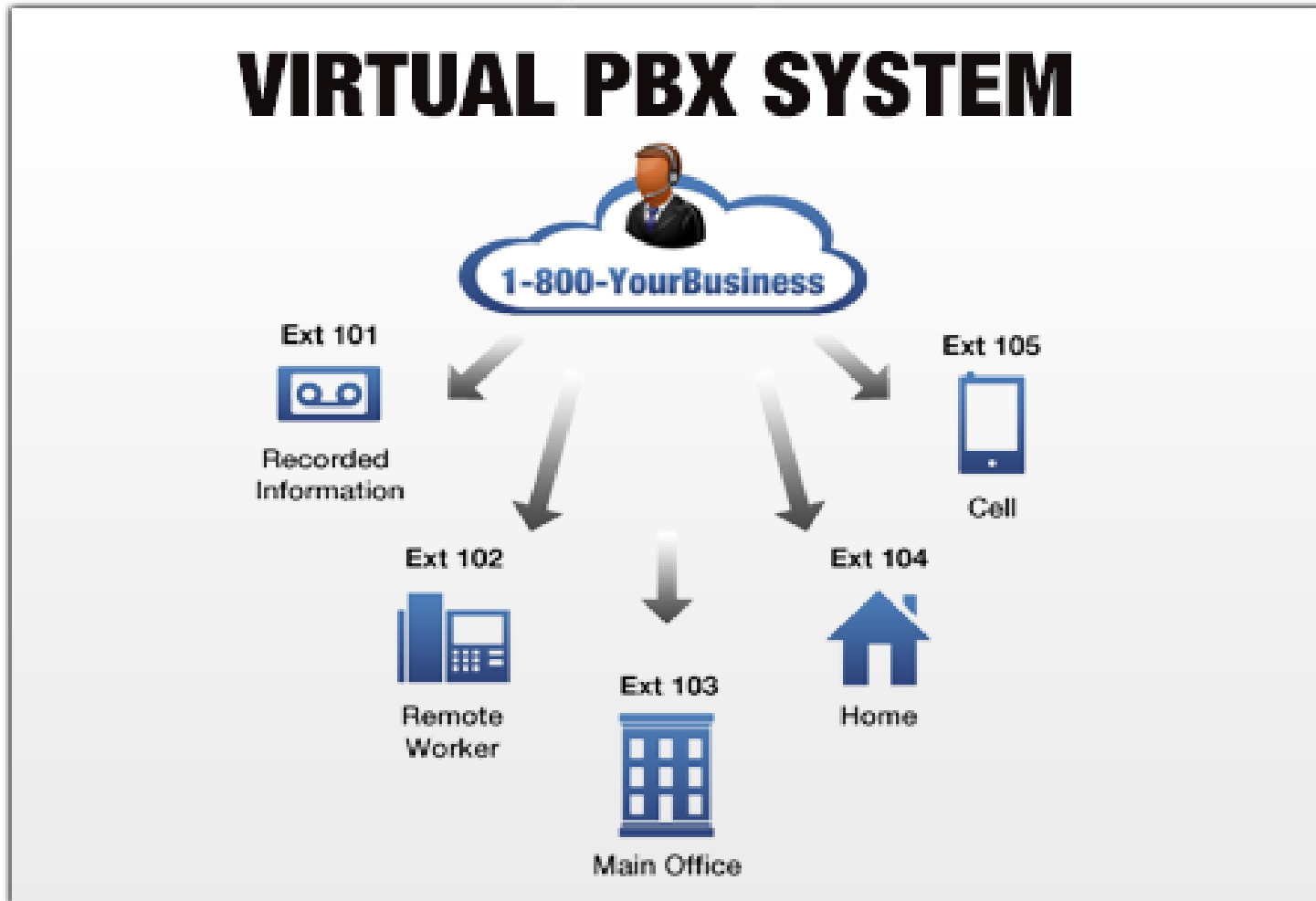


# Mobile Device Management turns questions into answers.



# Hosted Solutions

Hosted = in the cloud vs. traditional on premise



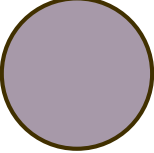
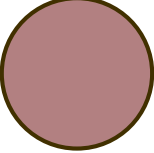
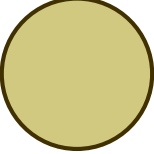
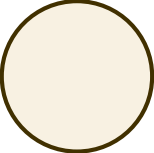
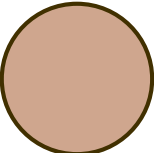
# Internet of Things (IoT)



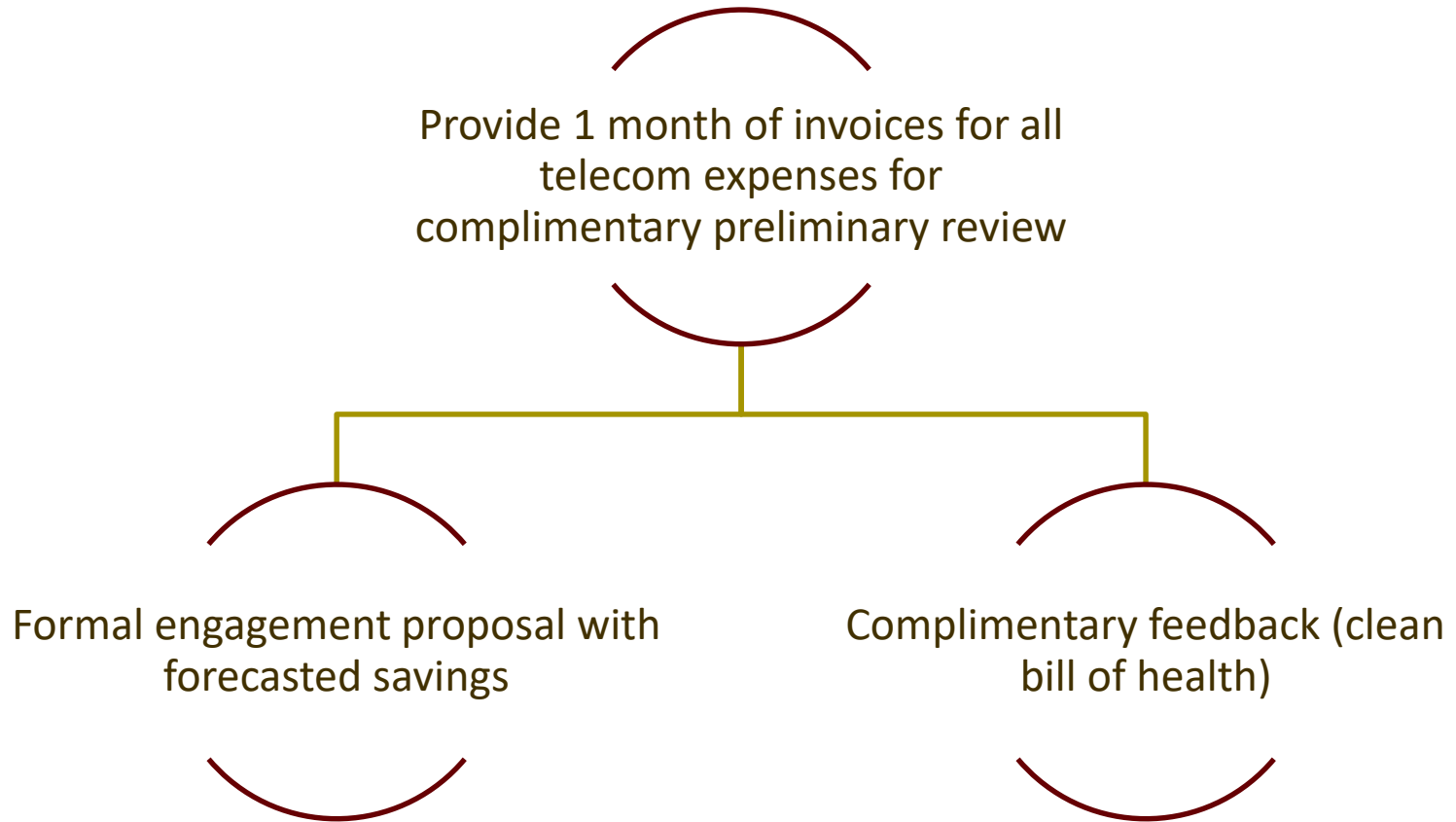


# Preparing for the Future

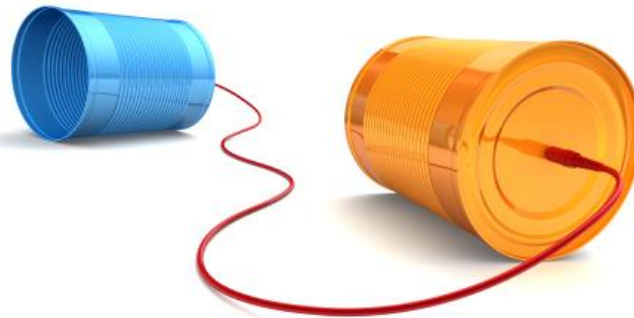
# Advantages of a Telecom Audit

-  **Complimentary preliminary assessment**
-  **No up-front expense**
-  **Minimal internal client resources required**
-  **Experienced professionals**
-  **Reduce cost without switching carriers**

# Getting Started



# Thank you!







# WORK OPPORTUNITY TAX CREDIT – TAX EXEMPT ORGANIZATIONS

Jennifer Rohen

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# WORK OPPORTUNITY TAX CREDIT (WOTC)

- The tax credit allows for a refund of taxes paid on form 941 by tax exempt organizations of up to \$6,240.
- 501(c) non-profits qualify for the veteran target groups only.
- The tax credit applies to temporary, seasonal, part-time and full-time workers.
- The WOTC applies only to new employees who have never worked for the hiring employer at any other time.
- Any type of job is acceptable.



# QUALIFYING GROUPS

- For the employer to claim the WOTC for a new hire, the employee must be certified as a member of a targeted group by meeting the criteria described in any of the groups listed below. The employer is not expected to verify eligibility of the employee at time of hire.
- [Qualified Veteran \(Group 2a\)](#)
- [Disabled Veteran \(Group 2b\)](#)
- [Unemployed Disabled Veteran \(Group 2c\)](#)
- [Unemployed Veteran - 4 Weeks \(Group 2d\)](#)
- [Unemployed Veteran - 6 Months \(Group 2e\)](#)



# CREDIT AMOUNT

Category of Qualified Veteran being hired by qualified tax-exempt organization	Worked at least 120 hours but less than 400 hours as of the date Form 5884-C is filed	Worked at least 400 hours as of the date Form 5884-C is filed
	Max Credit:	Max Credit:
Veteran certified as being a member of a family receiving assistance under a supplemental nutrition assistance program under the Food and Nutrition Act of 2008 for at least a 3-month period ending during the 12-month period ending on the hiring date.	16.25% of \$6,000 of first-year wages (up to \$975)	26% of \$6,000 of first-year wages (up to \$1,560)
	Max Credit:	Max Credit:
Veteran certified as having aggregate periods of unemployment of at least 4 weeks but less than 6 months in the year prior to being hired	16.25% of \$6,000 of first-year wages (up to \$975)	26% of \$6,000 of first-year wages (up to \$1,560)
	Max Credit:	Max Credit:
Disabled veteran who is certified as having a hiring date which is not more than 1 year after discharge or release from active duty	16.25% of \$12,000 of first-year wages (up to \$1,950)	26% of \$12,000 of first-year wages (up to \$3,120)
	Max Credit:	Max Credit:
Veteran certified as having aggregate periods of unemployment of 6 months or more in the year prior to being hired	16.25% of \$14,000 of first-year wages (up to \$2,275)	26% of \$14,000 of first-year wages (up to \$3,640)
	Max Credit:	Max Credit:
Disabled veteran who is certified as having aggregate periods of unemployment of 6 months or more in the year prior to being hired	16.25% of \$24,000 of first-year wages (up to \$3,900)	26% of \$24,000 of first-year wages (up to \$6,240)



# OUR PROCESS

## STEP 1: Identify eligible employees

- Either take the electronic survey; or
- Provide forms and instructions to include in the application package

STEP 2: Request any supporting data to submit along with applications (forms 8850 and 9061) and submit to the state for verification of eligibility

STEP 3: Manage reporting and compliance process with the state – including accepted applications, appeals and denials

STEP 4: Collect data on eligible employees at year end to compute tax credit;

STEP 5: Compute and report tax credit on form 5884-C.



# QUALIFICATIONS

JENNIFER E. ROHEN, JD

- **Profile**

Jennifer Rohen is a tax manager with CliftonLarsonAllen. She has over 10 years of experience assisting clients who are making human and tangible capital investments reduce their cost of capital and increase return on investment by identifying Federal, State, and Local strategies that include tax credits, property and sales tax incentives, employment tax rebates, and various grants. Jen works with clients interested in New Markets Tax Credits to identify appropriate Community Development Entities (CDEs) who have allocations for projects and obtain allocation from those CDEs for the qualifying investments. She helps clients to monetize tax credits for various federal investments in solar energy projects. Jen identifies Federal tax savings strategies for clients including cost segregation, 179D, and other benefits related to fixed asset studies. Jen's experience in specializing in prospective state tax benefits, with a focus on credits and incentives helps clients choose among different locations and realize the total impact of a location decision with regard to the tax and related financial implications. This involves working with state agencies and local municipalities in connection with negotiating incentive packages. The benefit packages typically include financing assistance and grants, ITC, WOTC, TIFs, and other in-kind benefits. Jen has worked with over 100 clients in her career as a specialist.

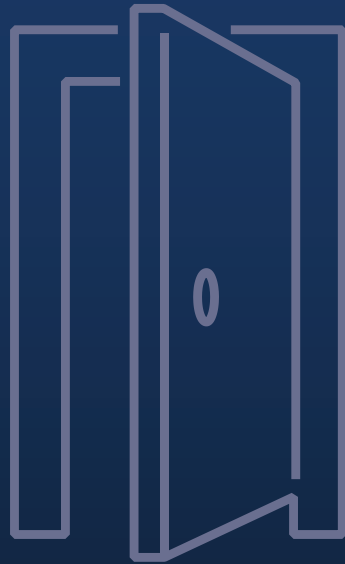
- **Technical expertise**

Negotiated Incentives  
Federal Tax Credits  
State and Local Tax Credits  
WOTC  
New Market Tax Credits, Solar Power, 179D savings strategies

- **Education**

Juris Doctor with an emphasis in Corporate and Tax Law from St. Louis University  
Bachelor of Arts, Lindenwood University, *Summa Cum Laude*





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