IN THE SUPREME COURT OF THE STATE OF NEVADA

PLUMBERS LOCAL UNION NO. 519 PENSION TRUST FUND; AND CITY OF STERLING HEIGHTS POLICE AND FIRE RETIREMENT SYSTEM, DERIVATIVELY ON BEHALF OF NOMINAL DEFENDANT DISH NETWORK CORPORATION,

Appellants,

vs.

CHARLES W. ERGEN; JAMES DEFRANCO; CANTEY M. ERGEN; STEVEN R. GOODBARN; DAVID K. MOSKOWITZ; TOM A. ORTOLF; CARL E. VOGEL; GEORGE R. BROKAW; JOSEPH P. CLAYTON; GARY S. HOWARD; DISH NETWORK CORPORATION, A NEVADA CORPORATION; AND SPECIAL LITIGATION COMMITTEE OF DISH NETWORK CORPORATION,

Respondents.

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District Court No.
A-17-763397-B

JOINT APPENDIX
Vol. 47 of 85
[JA010806-JA011052]

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Document	Vol.	Page No.	Date
Report of the Special Litigation Committee of DISH Network Corporation and Appendices of Exhibits Thereto (Exs. 1-792; Appx. Vols. 1-50) **Evidentiary Hearing SLC Exhibit 102[2]**	4-73	JA000739-JA016874	11/27/18

[1] Volumes 2-85 of the Joint Appendix include only a per-volume table of contents. Volume 1 of the Joint Appendix includes a full table of contents incorporating all documents in Volumes 1-85.

[2] The Evidentiary Hearing Exhibits were filed with the District Court on July 6, 2020.

EXHIBIT 474

EXHIBIT 474

DECISION
dish
NETWORK
Leadership Through Innovation

If you aren't supposed to be in the Compliance Presentation – it's okay to leave.

Before we get started, Chris and I realize that
This is probably NOT your favorite topic, but it is certainly the most important
It's the middle of the afternoon and siesta time for many – energy is ebbing
I'm sure that Happier Hours are occurring somewhere…

In any case, we hope to share information that will be helpful and will try to make this as painless as possible and we thank you for sharing your time with us. And please bear in mind that we are not giving any legal advice – we are NOT attorneys.

For those of you who have not met me, I'm Reji Musso. I've been with Dish for over 7 years, 5 of those in DNS on the installation side of the business. I came over to Retail Services almost two years ago to help develop compliance processes with an initial focus on TCPA and then Pre-Sale Disclosures which encompasses Quality Assurance. In past lives I was involved in customer service and call center management.

My partner Chris -

Compliance is probably the most important aspect of our business – today we are going to talk about …
Growing your business the right way
Our mutual commitment to each other
TCPA
Pre-Sale Disclosures and it's impact on sales quality and retention
In conjunction with Pre-Sale Disclosures we want to review the Field Sales Development Project
Last, but certainly not least – we will talk about Third Party Vendors
And, any good presentation will have a summary.

Today I hope we can make some headway in clearing up confusion relative to definitions, processes, procedures and DISH expectations. At the same time, I want to make sure that you know that we all understand that while you are our retail "partners", you are independent and ultimately responsible for your business. Our goals, Compliance and Sales, is to work with you to insure that we support your in the safest and most compliant way possible.

So, to that end, we believe that we have a few mutual responsibilities –

Now I'll take it…

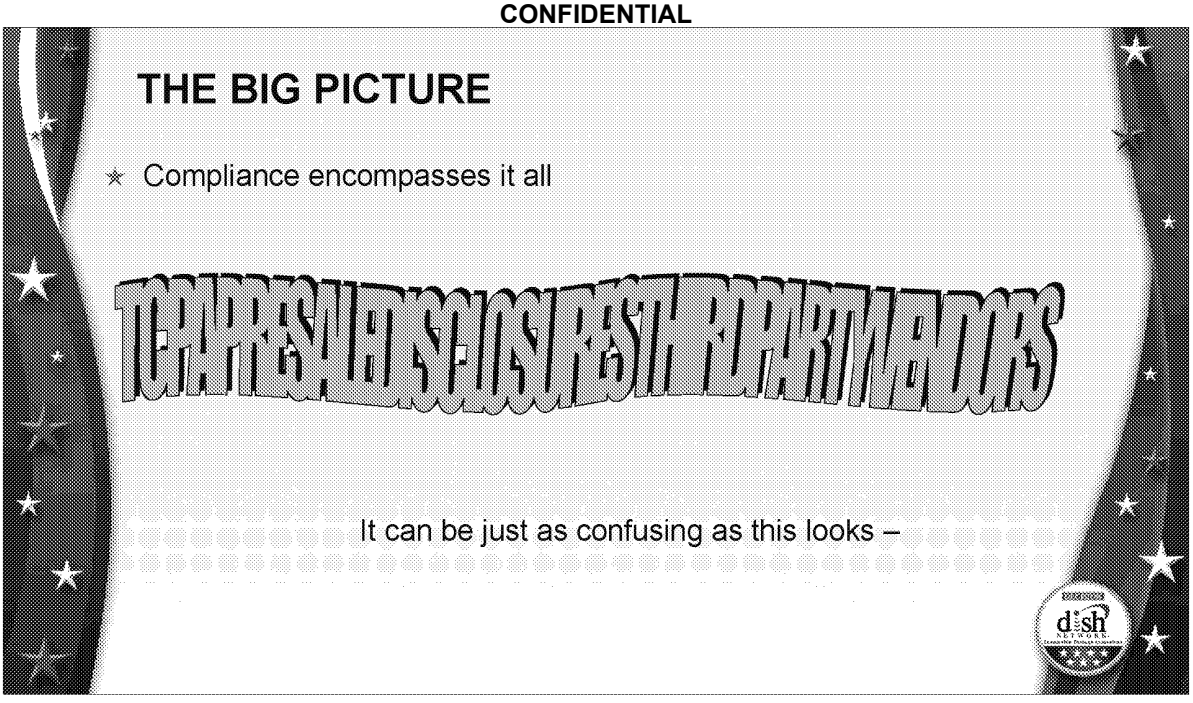
GROW YOUR BUSINESS THE RIGHT WAY

- Good business is good business
- Increase completion percentages
- Decrease churn
- Increase customer satisfaction
- Minimize customer service complaints
- Reduce calls to DISH Network

As we have worked together over the past almost two years, I have come to realize that we really have some mutual goals to each other –

In order to do this, we have to work within the guidelines of our Agreements, Business Rules and the parameters of the law

As we all know, the Compliance Umbrella can be very complex



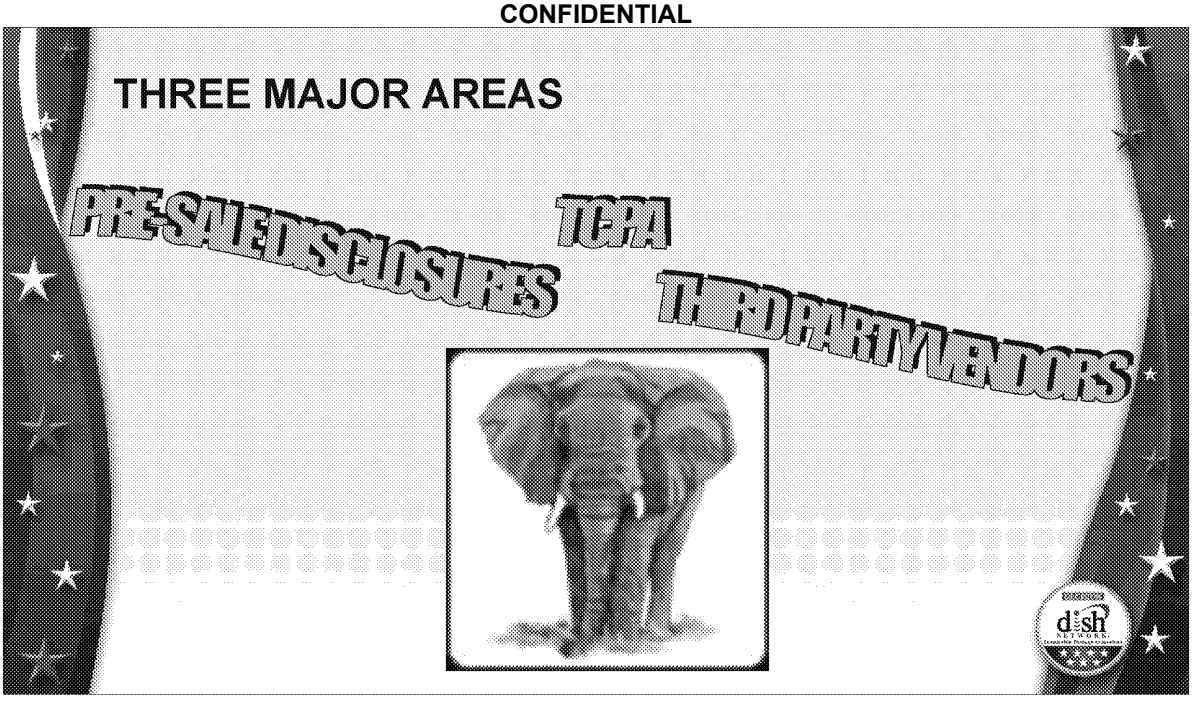
Compliance encompasses it all – the “big umbrella” -

And yes, it can be just as confusing as it looks - encompassing TCPA / Pre-Sale Disclosures / Third Party Vendors –

Everything in this world is co-dependent.

We are going to try to discuss the specifics of each category, keeping in mind that this really does all fall under one umbrella…

Let’s talk about the big elephant in the room

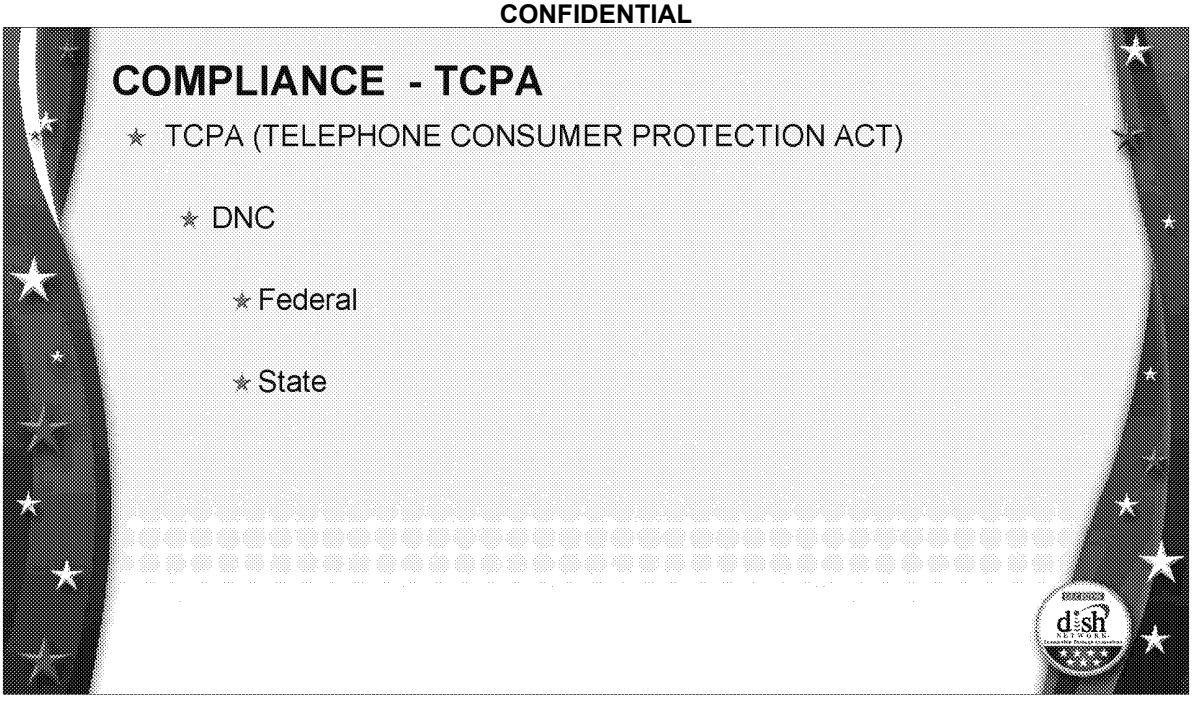


TCPA – was the biggest challenge initially – with the other two not far behind…

And, back to what Chris said earlier – the effects on your business have to do with conducting GOOD business…

Let's start with TCPA because it's the BIG elephant

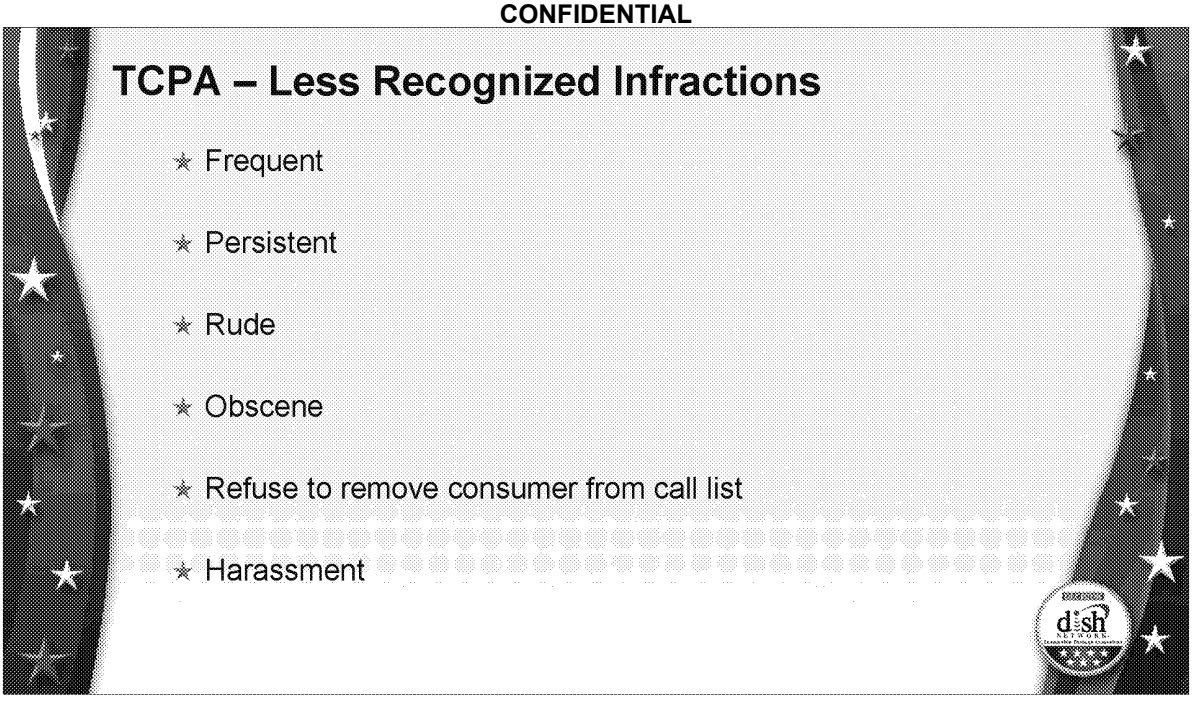
I'm sure everyone knows what this acronym stands for –Telephone Consumer Protection Act



TCPA - ?

We are all aware of the Federal and State DNC Lists – but TCPA includes more far reaching implications than merely calling someone on the DNC List (s). You can certainly read it – it's long and while the call violation may be the most well known, TCPA includes these other infractions as well .

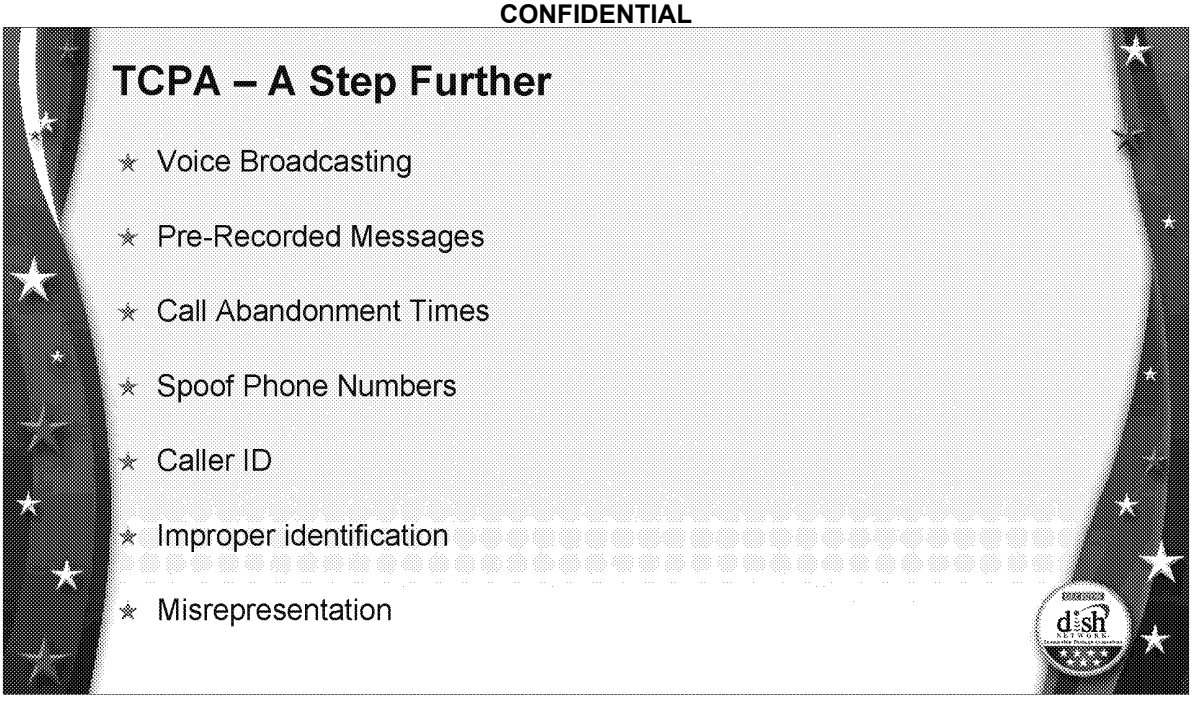
Next slide -



These complaint categories tend to show up together…customer service – folks being contacted by multiple retailers because they've appeared on multiple leads lists…one of the ways that I think we can impact these complaints is in the sharing of our DISH Internal DNC List with your internal DNC lists. That's where PossibleNOW comes in – and we will discuss that in a little more depth later.
I also know, however, that consumers won't pick up the phone and tell you not to call. You may have a legitimate and lawfully obtained lead. Instead of calling you and saying they are not interested, they complain to DISH.

When the consumer / customer reports the allegation to the TCPA team in the CSC our current process specifies that we report it to whoever is named by whatever means they are identified. Even if the phone number (which may be dead air, discoed, spoofed) does not agree with the name, we report the concern.

Let's review the path of a complaint -



And then there are VB – This is dangerous territory.
PR - Get sound legal advice – the state laws are complicated and the EBR has many different meanings
Call Abandonment – live agent must pick up from your predictive dialer w/in two seconds
Spoof phone #s – this is such a source of frustration for consumers / customers and DISH and for you – kind of the one bad apple thing…if you are not participating in illegal activities, why do you have to hide who you are…so, of course, we assume these are all engaged in unacceptable marketing practices.
Caller ID – number displayed for consumer must have call back capabilities and connection with a
Improper identification – each of you has experienced this – someone makes a call and represents themselves as YOU – or, calls are placed with a trade name or DBA that has never been linked to your company.
Misrepresentation – saying you are DISH Network.

Bear in mind that the information that we share here is no substitute for expert or legal advice…just pointing you to the various opportunities that can be unlawful…

I know these types of allegations have been a source of frustration for all of you when "defending" yourselves. A consumer can report any of these allegations and not be on a DNC List at all…

Perhaps the names Melissa Wallace, Stewart Abramson, Jeffrey Mitchell, Gregory Fisher, Michael Todd, and/or Brian Pikkula are familiar to some of you. Most of these folks were not on DNC lists, had multiple phone numbers and successfully filed complaints based on state laws i.e. pre-recorded messages, voice broadcasting, calling after certain hours or on certain excluded days…and we all know that it can be more expensive to defend than to pay. PN connection….

Let's go over the process that my team uses when we receive a TCPA allegation from the Call Center (TCPA Team)

Let me make a couple of points –
What I do want you to understand is JUST THIS - that the communication from the Compliance team is about allegations – not violations.
Honest mistakes are made every day and that's not what concerns us. There's a term for protection against the mistake (Safe Harbor) and PossibleNOW – who has a booth here – can share information relative to that status.

What DISH is concerned about and what you should be concerned about is the blatant disregard for the laws which place all of us in jeopardy.

Back to the process –
We inform the retailer – and how is it that we identify you? Generally, it is the consumer – either through a name and/or a caller id.

Even if the name / number provided don't match, we are obligated to provide an identification that closely matches the allegation.

We ask for a response from you relative to the allegation, our hope is that you will respond within the requisite time frame…we do not judge the validity of the claim.
First allegations – subsequent ones we only ask for a report of the details of the exchange…new quarters
Do Not Call Policy
Do Not Call Registrations, both State and Federal (SAN Number)
List of Affiliate Relationships
Sales Scripts
Telemarketing scripts

We then retain and track the information.

Any questions so far?

Well, then, let's share some good news…

This elephant has gotten smaller And we are currently tracking at 11% less for this year.

I'm certain this would not have occurred without your cooperation and vigilance - so thanks so much to all of you for making this happen…

And even though we continue to see decreases in the reported issues, we are never without challenges to overcome…

We want to focus on PRE-SALE Disclosures next – and besides the fact that Attorneys General and the Better Business Bureaus have a heightened sense of attention to adhering to the disclosure requirements, base on the number of complaints they are seeing, the bottom line is NOT Disclosing hurts your business.

I'm going to turn it over to Chris…

PRE-SALE DISCLOSURES

- What is a pre-sale disclosure?
  - PRE-SALE – Shared before the purchase
  - DISCLOSURE - Specific information relative to the presentation of DISH Network products, programming and promotions.

WHAT IS A PRE-SALE DISCLOSURE

- Why are they important?
  - Consumer makes educated decision based on ALL the facts
  - No surprises at Install or with the First Bill
  - Reduces churn

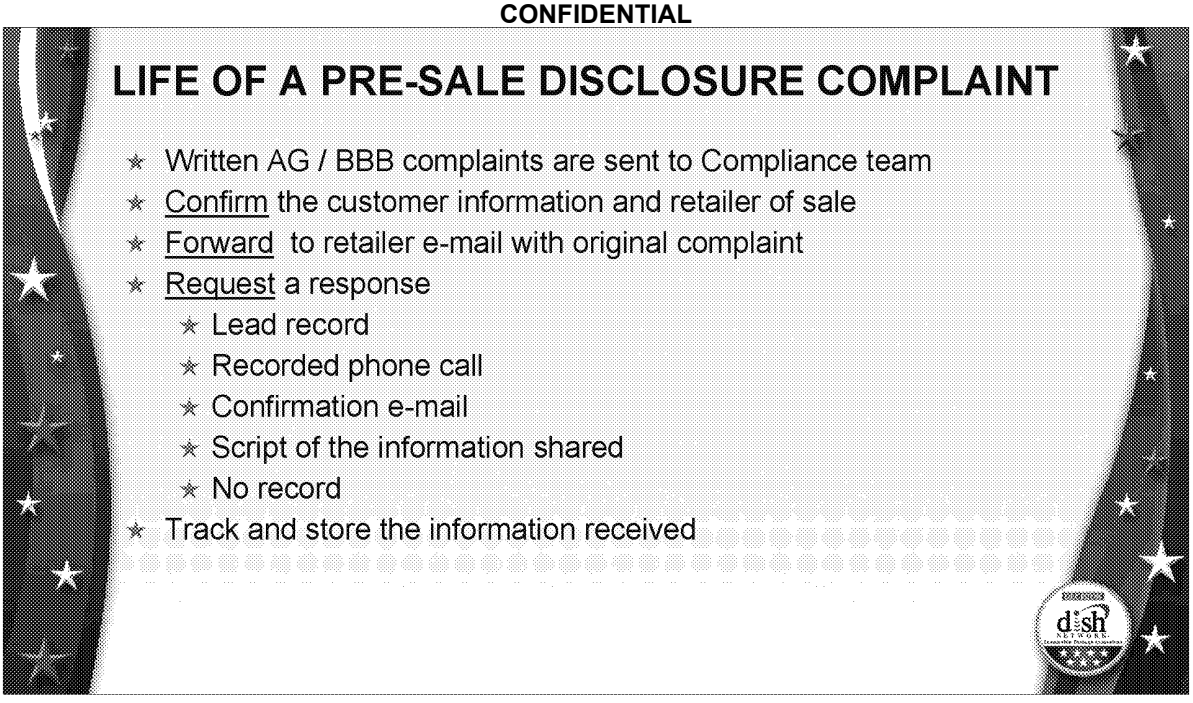
By fully disclosing – and I know I'm mentioning the obvious
Reduce churn, increase retention and meet sales expectations for attachment rates

Of the 24 disclosures, there are some that apply to all sales – these can be included in a highly recommended pre-recorded disclosure. The only caution would be to insure that the customer has easy access back to the agent or the agent is on the line with them in case there are questions…

Monitoring – we know you see this as "Big Brother" – and, while we definitely get positive nods from the governmental agencies for doing this – it really is a win-win for all of us…
If you upload calls, you get weekly feedback from our internal Quality Assurance Team in the CSC…this is their full time job – they monitor direct sales as well. It's like having a free vendor to take care of your QA. The "opportunities" can be translated into uptraining for your CSRs or agents for continued improvement OR you can take advantage of the Field Sales Development Representatives to have them assist in the training.

The on-site monitoring expertise is only one of the functions of the FSDRs. Reji will discuss this project a in a little more detail shortly...

Briefly though, let me share the



We only share written complaints that we receive from the AG / BBB Compliance Team (Reji's team) confirms

Response may consist of all of the following or one or anything in between – and even if you have no record, you need to reply to that effect…

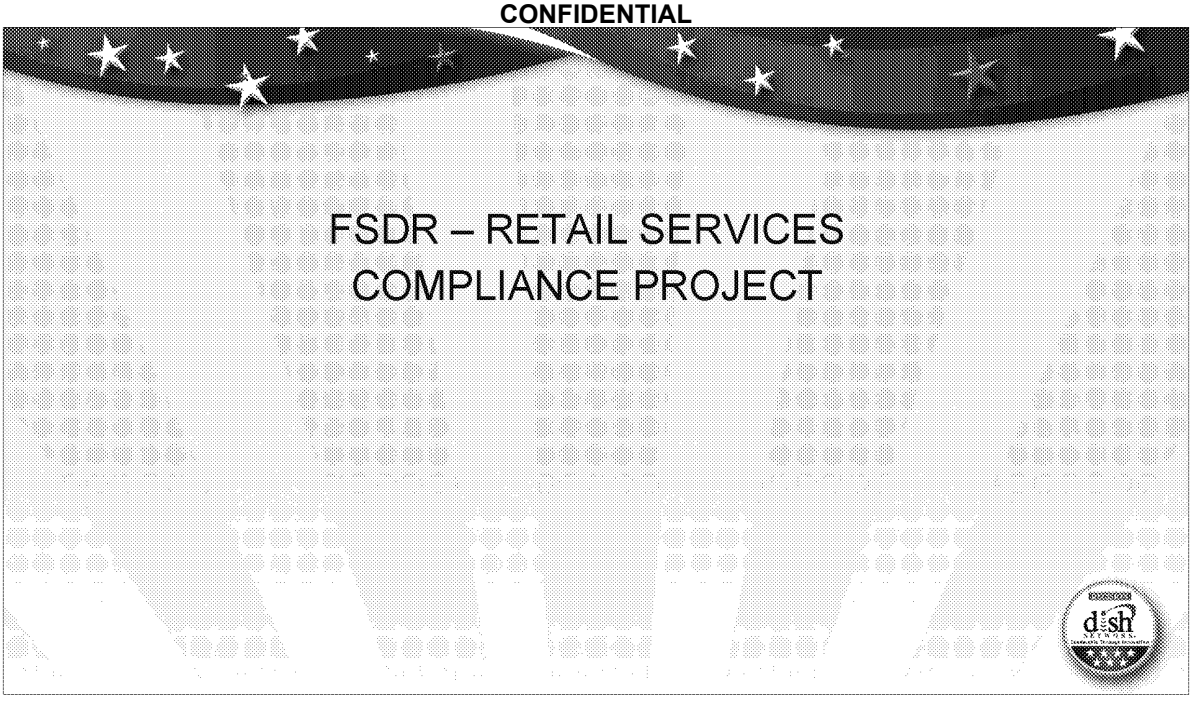
So

What is the #1 complaint? Cancellation Fees
#2 and #3 in a close race – DVR and Programming Access Fees

A note: The information you receive from Reji's team is relative to "legal" disclosures only. Don't forget that there are also non-legal disclosures i.e. moving the TV 3 feet from the wall.

Taking advantage of the opportunities to improve scripting, quality, expertise of your agents will certainly impact the number of escalated issues.

While we are on the subject of Disclosures, let's talk a little about the FSDR Project



Let's talk about this project.

What is this project?

WHAT IS THE FSDR PROJECT?

A COMBINED EFFORT WITH RETAIL SERVICES COMPLIANCE, THE FSD SALES ORGANIZATION AND THE CSC QUALITY ASSURANCE TEAM TO SUPPORT OE RETAILER SALES INITIATIVES THROUGH ASSISTANCE WITH TRAINING – PRODUCT, PROGRAMMING AND PROMOTIONS - ON-SITE MONITORING AND FEEDBACK.

The primary responsibility is to provide the training that will assist you in your sales goals. What to train can come from different places –

It is the utilization of an existing sales training team to support the mutual commitment…

Of creating a world class consumer experience through quality assurance, sales training and support…

Why are we doing it?

WHAT IS THE BENEFIT?

- Affirms our mutual commitment to support a world class consumer experience
- Places focus on continuing improvement
- Good business yields long term customers
- Quality Sales = No surprises
  - At time of install
  - With First Bill
- Reduction in overall complaints

Here at DISH we have a company wide initiative called CIR Reduction –

Have any of you heard of it?

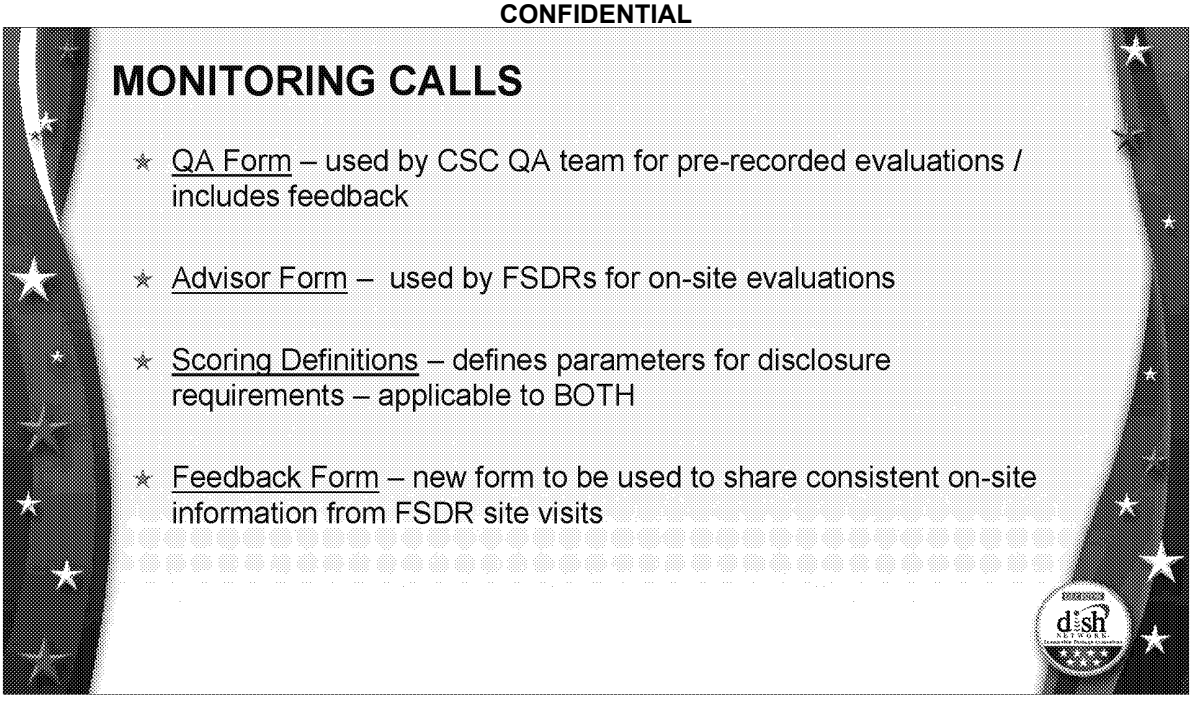
CALL-IN RATE (this slide is incomplete)

- CIR – Enterprise wide initiative –
  - Repeat calls equals $$$$$
  - Customer inconvenience and frustration

WORKING ON WHAT STATS I CAN SHARE WITH OE

So, if we work with National Sales and our local training teams, we can impact this call-in rate while we are creating the quality sale through training, monitoring and feedback on sales opportunities

I want to briefly share information relative to call monitoring on both initiatives – uploaded calls and FSDR monitoring –



I want to take a minute to show you the forms that we are using for our projects…we use the Terms and Conditions in the OE tool for the basis of these forms.

Handouts – I'm not going to go over each of these, unless you have some specific questions, but I just want you to be aware of the slight differences…

It's also important to remember that the FSDRs are not trained QA agents and if you participate in both of the monitoring opportunities, you may see a discrepancy in the evaluations. The FSDR primary focus, as mentioned earlier, is training – Product, Programming and Promotions (PPP).

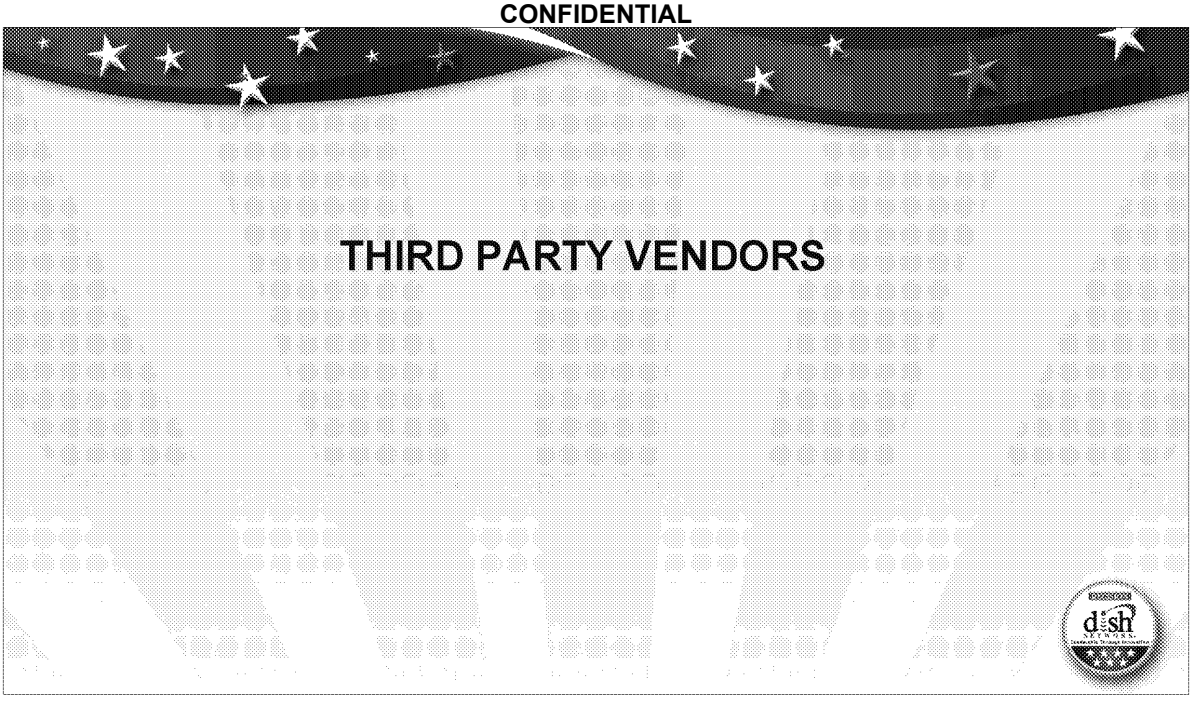
We are working toward getting additional training on calibrating calls – in fact, I'm meeting with as many of the FSDRs that we can gather on Saturday…

Remember the "Win-win" – take advantage of this relationship…and, if you are having issues, report it to your National Account Manager or to me and we will take care of it.

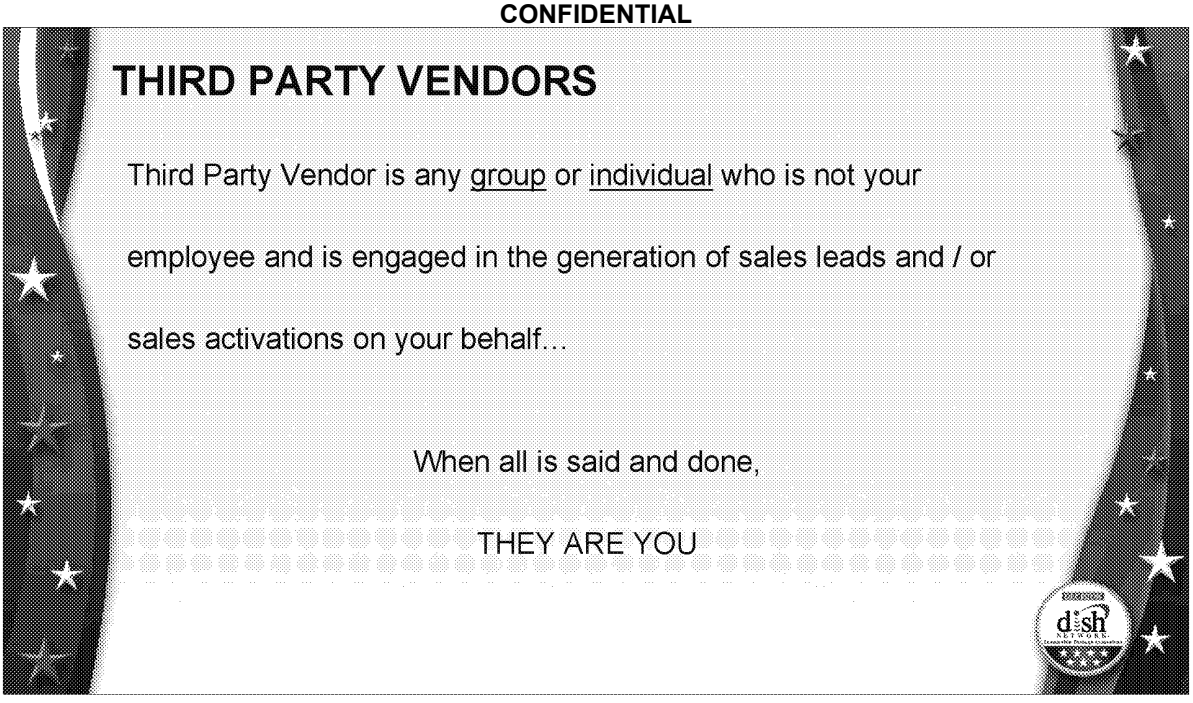
Also, we welcome your suggestions – we want to work to develop some standard training tools beyond the tool box that the FSDRs currently have.

Questions?

Let's move on to our final topic – Third Party Vendors…



What is a 3rd party vendor?



Once you engage – they are YOU – we do not distinguish between your employees and your 3rd party vendors / affiliates Our expectations for you should be your expectations for them

Exercise caution - offshore centers – laws may be different –

However we still hold you accountable…

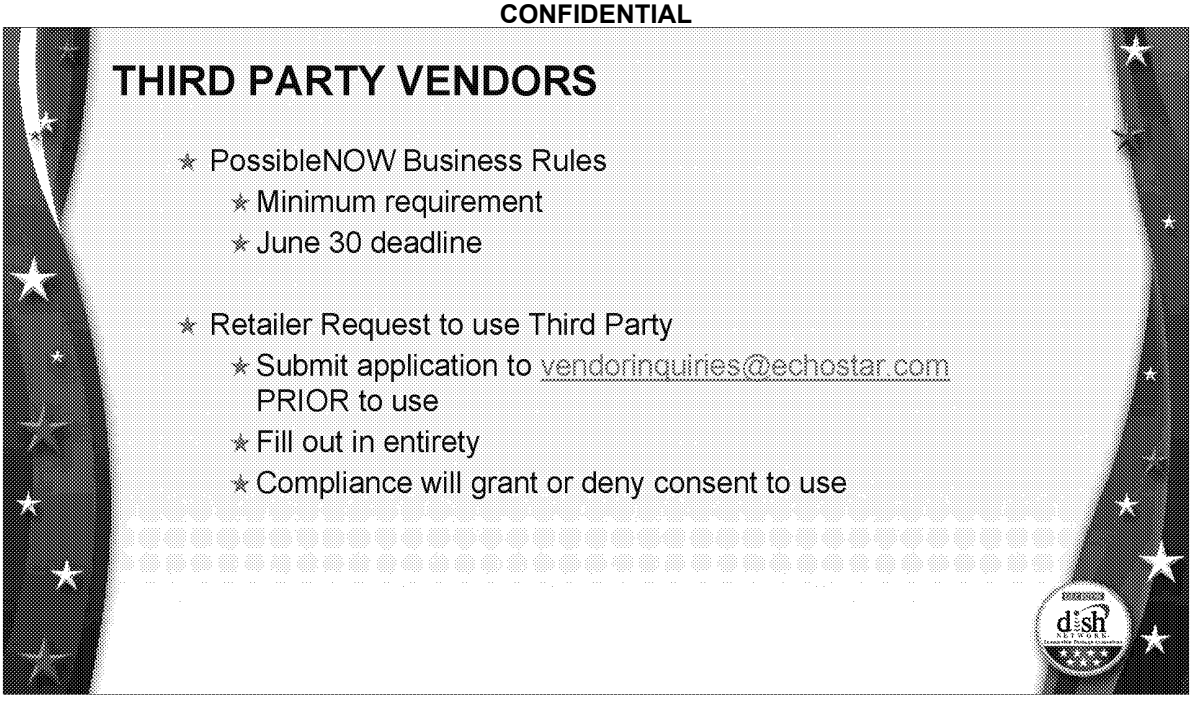
Quality assurance can certainly be more challenging without being on site with your employees.

Bear in mind that we are not telling you NOT to – we are asking that you follow the rules and protect yourselves and subsequently DISH Network at the same time.

You just need to weigh the risk and the benefit.

We've had some very recent directives regarding 3rd party –

Have you all had a chance to review the Important Notice that was generated on 4/29? PossibleNOW Business Rules and Retailer Application to Use Third Party



PN Business Rules

What is the minimum requirement? A significant number of you, our OE Retailers have requested access to…our Internal DNC List. After a year, DISH Network has engaged PN to be their approved vendor to manage this compilation of information – merging our internal DNC List with yours so that we are not all calling the same people.

The Minimum Requirement is that you engage at some level with PN to bounce your leads list against our internal DNC list and upload your internal DNC list and you may purchase the services at any other level that may benefit your particular business model.

Some of you are already engaged…the rest of you have until June 30th.

Retailer Request to use Third Party

Submit prior to use – Compliance may have experience with the vendor that you may not know about – good and not

DON'T GET COMPLACENT ABOUT COMPLIANCE (GOES BACK TO GOOD BUSINESS)

- Engage with PossibleNOW™
  - Minimum requirement
  - To establish Safe Harbor for your business model
  - Visit the PN booth here at TS and get some first hand information
- Continue to follow the laws / rules
  - TCPA
  - Use caution when engaging 3rd parties
  - Report the intended use of 3rd parties prior to using
  - Create internal processes that monitor your sales

Remember, we are not saying don't engage, just make sure that you trust your business in their hands – that's what it amounts to.

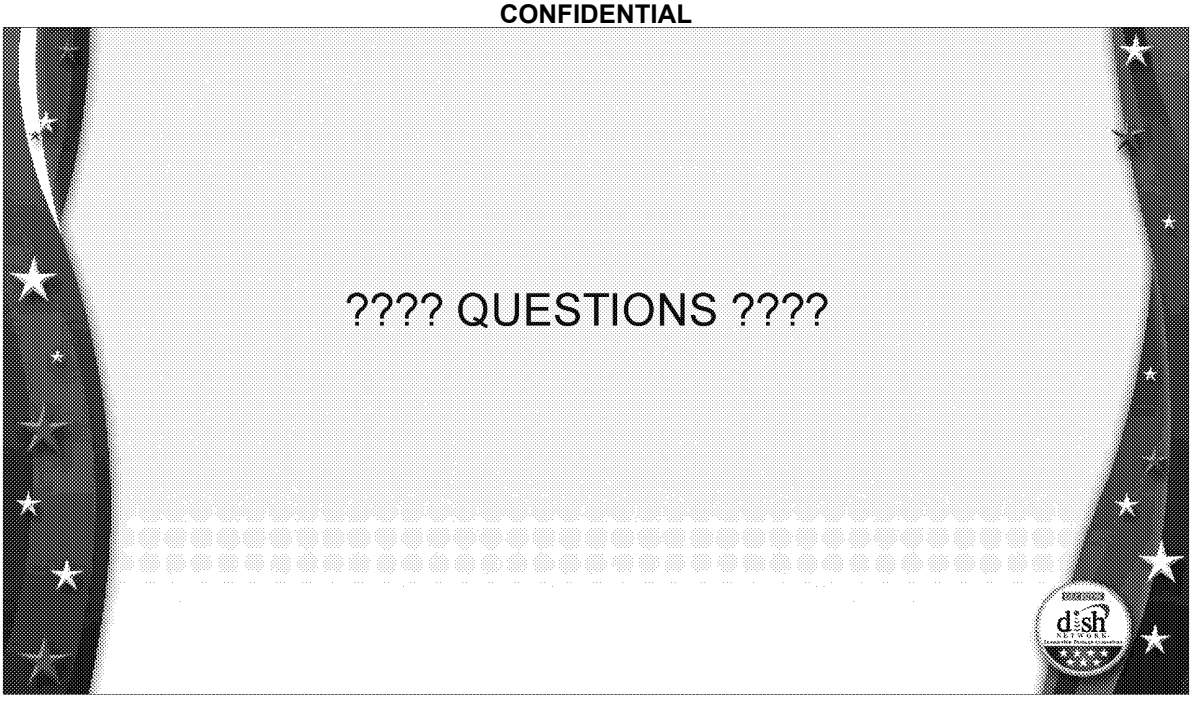
If you report prior to using, it may be that we have information that would aid in your decision. Some of these third party vendors are very creative, however, so it is imperative that you to do your homework.

Monitor your sales for everything from address modifications to matching activations with your leads list.

So, in summary -

IN SUMMARY

- Many caveats to the law beyond DNC Lists (Federal and State)
- Appropriate sharing of Pre-Sales Disclosures will increase sales and create long term, satisfied customers
- Using the Call Monitoring Opportunities is a Win-Win
- Take Advantage of the Training offered by the FSDRs
- Don't Get Complacent about Compliance


???? QUESTIONS ????

THANK YOU

EXHIBIT 475

EXHIBIT 475

What is Internal Audit?

11.20.2013

Our Mission

- To proactively provide independent, objective assurance and limited consulting activities that assist both the Board of Directors and Management in providing high-quality services in a manner that is accountable, efficient, effective, and ethical.

  We are committed to being the preeminent provider of value-added services and to continual improvement of the risk-based audit approach to make it ever more responsive to our client's needs.

Core Values

- In addition to living the PAW (pride, adventure, and winning), IA's core values include a commitment to…

  …Developing trusting relationships with departments throughout the business.

  …Providing value and excellent service to clients through innovative, creative, and cost effective recommendations.

  …Compliance to IIA auditing and ethical standards.

  …Hiring and developing highly-skilled employees.

Roadmap for Success

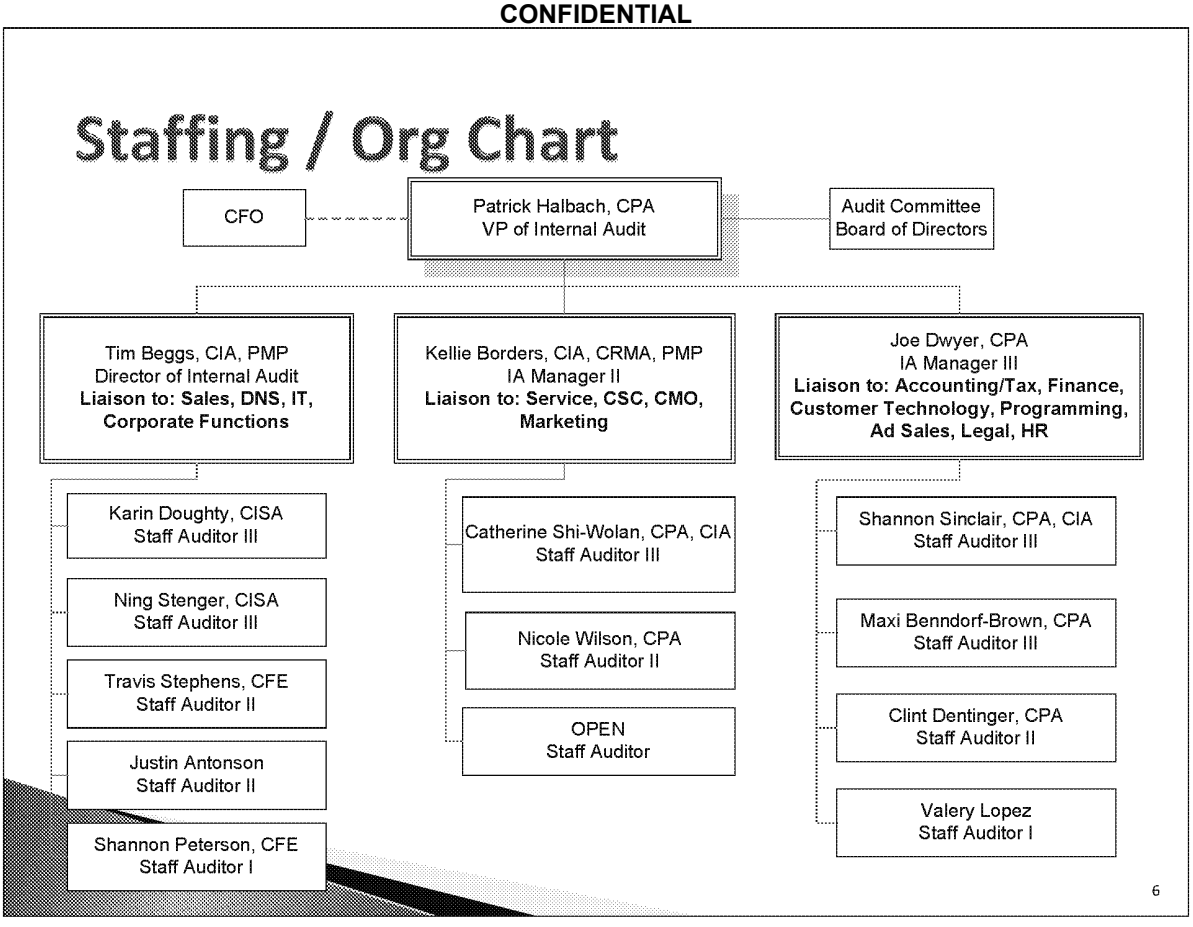
The Internal Audit Department's roadmap for success is to provide DISH stakeholders with value-added services by:

- Assessing the risks associated with the Company's strategic objectives, growth plans and related risks;
- Partnering with financial and operational executives to understand their internal control environments, risks, and risk mitigation activities;
- Developing and executing an Audit Plan that addresses these risks;
- Promoting an overall risk and controls awareness in the Company; and
- Evaluating existing controls and advising on efficient control improvements.

What services do we perform?

Internal Audit, while maintaining independence, will provide DISH stakeholders with services in the following key areas:

- Operational Efficiency
- Effectiveness of Internal Control
- Compliance
- Investigations
- Special Reviews
- Financial Integrity



Senior management and the Audit Committee are informed of IA's work through various means, described as follows: VP of IA attends the CFO's weekly staff meeting, which provides updates on recent developments and ongoing financial projects/analyses. VP of IA attends the CEO's Monthly Financial Review, which includes executive management's summary of monthly operations. The VP of IA sends a monthly activity report to the CFO, which includes the status of audits completed, audits in progress, SOX, and investigations. This report gets compiled with other executive updates and communicated to the CEO. At the end of each audit, the VP of IA and the audit team meet with the responsible VP to discuss audit findings. On a quarterly basis, the VP of IA meets once with the Audit Committee of the Board informally. The VP of Internal Audit attends the regularly scheduled Audit Committee meetings, which occur no less than four (4) times per year where he presents his report. The presentation includes, the following:

The audits completed and their results, audits in progress, as well as follow up audits and investigations;

Department metrics including where audit hours were spent by department and by risk, audit ratings by department, and IA staffing levels;

Audits with ineffective ratings and their remediation plans; and

The current year's audit plan is updated for changes and completions.

On an annual basis, Internal Audit performs interviews with top level management to identify the risks within the business. Additional ongoing research is done to identify other areas as well. The risks identified are analyzed to determine if they should be included in the next year's audit plan; this plan is reviewed by the Audit Committee. Additionally, any frauds that are found involving a Director level or above, are emailed directly to the Audit Committee Chair as they arise.

Team Qualifications

- Graduate degrees – 11
- Average Years Audit Experience - 4
- Professional Certifications – 18
  - Certified Public Accountants (CPA) - 7
  - Certified Internal Auditors (CIA) – 4
  - Certified Information Systems Auditor - 2
  - Certified Fraud Examiners (CFE) – 2
  - Project Management Professionals (PMP) – 2
  - Certification in Risk Management Assurance (CRMA) - 1

Department Committee's

- Communication Committee
- Rewards & Recognition Committee
- Training Committee

Self Directed Work Teams

Self-directed team (noun): A group of employees who have day-to-day responsibility for managing themselves and the work they do with a minimum of direct supervision. Members of self-directed teams typically handle job assignments/ plan and schedule work/ make production- and/or service-related decisions/ and take action on problems*.

"Leading Self-Directed Work Teams", Kimball Fisher, McGraw-Hill, 2000

Self Directed Work Teams

- Why?
  - More efficient & effective
    - Less checkers checking checkers
    - Quicker decision making
  - Greater personal development
    - Leadership training
    - Personal growth
    - Empowerment – the team controls the project
    - Prepares future leaders
- What does it look like?
  - The team has greater responsibility - joint responsibility
  - Trust
  - No seniors or leads – team members will naturally start to lead
  - Interdependence
  - Empowerment
  - Common goal

Self Directed Work Teams

- What does this mean for the team member?
  - Sense of purpose.
  - Empowerment. You have control over your own destiny.
  - Trusted team player.
  - Leadership development.
  - Motivation.
  - Personal growth.
  - Job satisfaction.
  - Constructive conflict resolution.
  - More challenging work.
  - Great experience for moving up.

Self Directed Work Teams

- What does a successful self-directed work team look like?
  - Team independently identified all relevant risks;
  - Team collaborated to create highly effective test plans;
  - RCM and final audit report required little to no modification from manager;
  - All team members possessed a strong understanding of all audit results; and
  - Proactive communication with the manager ... resolved obstacles independently.

How we measure success?

- Audit Rating Forms (aka ARF)
  - Perceived Value from Client
  - Met Audit Objectives, Hours, Budget
  - Innovation / Creativity
  - Compliance to Audit Standards
  - Self-Directed Work Team Performance
- Boss's Audit Rating Forms (aka BARF)
  - Met Audit Objectives, Hours, Budget
  - Communication
  - Compliance to Audit Standards
  - Leadership and Ability to Manage a Self-Directed Work-Team

Client Satisfaction

- Our understanding of your key risks
- Value of our recommendations in limiting your risks
- Flexibility and ease of audit
- Our professionalism, responsiveness, communication and use of your resources
- What could we do better?

14

Who is our client?

Quality Assurance

- Standards of the Professional Practices of Internal Auditing (SPPIA)
- Quarterly Quality Assurance Reviews
- IIA Code of Ethics
- Independence and Objectivity
- Professional Development
- Certifications

RBIA Approach

- Traditional audit universe
  - All auditable areas in an organization are listed and ranked by various attributes including items such as revenue, margin, earnings volatility, time since last audit, severity of prior findings, and staff stability.
  - Result - a risk-prioritized list of audit areas chosen by objective measurements, with top areas generally subject to an audit
- Risk Based Integrated Auditing (RBIA)
  - Focuses on providing assurance on the organization's governance, risk management, and related controls, while taking management's risk appetite into account.
  - Annual assessment procedures create focus areas for engagements. A rolling audit plan is established based on these interviews, and plan is subject to modifications due to ongoing assessments of risk and feedback from management/governance.

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Traditional - A potential flaw in the utilization of the traditional audit universe is that the plan may focus on areas that management does not feel are high risk and be inflexible to change as new risks present themselves.

Annual Risk Assessment Process

- Identify Potential Interviewees and Schedule Meetings
- Conduct Emerging Trends Research
- Develop Suggested List of Audits/Risk Assessment Topics
- IA Management Review of Suggested Audits/Discussion Topics
- Conduct Risk Assessment Interviews
- Compile Interview Results/Create First Draft of 2014 Audit Plan
- Conduct Analysis to Ensure Appropriate Staffing/Skill Sets for 2014
- Review Preliminary Audit Plan with CFO / CEO
- Review Final Draft of the 2014 Audit Plan with Audit Committee

2013 Audit Plan

- dishNET Wireline
- Internal QAR
- IT Access Management
- Database Roles Review
- Command Center Operations / Forecasting
- SHS Billing & Inventory Control
- CSC Agent Incentive Plans
- Damage Claims Process
- Project Initiation and Approval (CCB/PSD)
- Personnel File and Document Management
- SOX Financial and IT
- 3rd Party Access
- Telecom Invoicing
- BYOD Management
- Work Order Creation
- Blockbuster Store Closings
- BB Online Distribution Center Inventory
- Viewer Data Accuracy
- Piracy Management
- Terminated Employee Payroll
- CA Overtime Pay & Reporting
- Direct Mail Processes
- Travel & Expense
- FACT Act Compliance
- DNS QAS Processes
- DNS Payroll IVR
- DNS Site Reviews
- DNS Materials Procurement
- Commercial Sales Revenue
- Social Media
- SalesComm Review
- Programming Revenue Assurance
- Subscriber Credits
- Time & Labor Compliance (CSC)
- TCPA (Do Not Call) Compliance
- Return Authorization & Equipment Retrieval

The Audit Process

- Planning
  - Understand the clients business
  - Develop the Risk & Control Matrix (RCM)
  - Process level documentation
- Fieldwork
  - Execute the test plan outlined in the RCM
- Reporting
  - Draft the audit report / review by the VPIA
  - Issue the rating
  - Exit meeting with the client (no surprises)
  - Issue the report
- Wrap-up
  - Client satisfaction survey
  - Obtain management's action plan to remediate findings
  - Clean up and close the work papers
- Follow-up Audits
  - Review the results of managements remediation efforts
  - Perform additional testing as applicable

Audit / Investigation Ratings

AUDITS	FULLY EFFECTIVE	Existing controls and processes are adequate to minimize risk to acceptable levels. Minimal or no action is required.
	PARTIALLY EFFECTIVE	Existing controls and processes do not fully mitigate risk to acceptable levels. Action is required to improve controls.
	NOT EFFECTIVE	Existing controls and processes are not adequate to mitigate risk to acceptable levels. Immediate action is required to improve controls.

INVESTIGATIONS	UNSUBSTANTIATED	None of the claims made were validated. Minimal or no action is required.
	PARTIALLY SUBSTANTIATED	Some of the claims made were validated or control issues were identified. Action is required to improve controls.
	SUBSTANTIATED	Most or all of the claims made were validated. Immediate action is required to improve controls.

Risk & Control Matrix (RCM)

- We live and die by the RCM.
- Objectives
- Risks
- Control Environment
- Hypothesis
- Test Plan
- Results

SOX – Internal Control of Financial Reporting (ICFR)

The overall purpose of internal control over financial reporting is to foster the preparation of reliable financial statements. Reliable financial statements must be materially accurate. Therefore, a central purpose of the assessment of internal control over financial reporting is to identify material weaknesses that have, as indicated by their very definition, more than a remote likelihood of leading to a material misstatement in the financial statements. While identifying control deficiencies and significant deficiencies represents an important component of management's assessment, the overall focus of internal control reporting should be on those items that could result in material errors in the financial statements.

Our SOX Approach / The COSO Framework

Background

The SEC has recommended the use of the COSO Framework for management's assessment of internal controls over financial reporting, as required by Section 404 of the Sarbanes–Oxley Act of 2002. The COSO Framework uses the following three dimensions that provide management with criteria by which to evaluate internal controls.

Objectives

Internal controls are designed to provide reasonable assurance that the following objectives are achieved:

- Effectiveness and efficiency of operations
- Compliance with laws and regulations
- Reliability of financial reporting

For purposes of management's assessment of internal controls over financial reporting as required by Section 404, only the "reliability of financial reporting" objective is relevant.

Our SOX Approach / The COSO Framework

Components: Internal controls are evaluated in five components:

- **Control Environment**: The control environment sets the tone of an organization, influencing the control consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure. Control environment factors include the integrity, ethical values, and competence of the entity's people; management's philosophy and operating style; the way management assigns authority and responsibility and organizes and develops its people; and the attention and direction provided by the board of directors.
- **Risk Assessment**: Risk assessment is the identification and analysis of relevant risks to achievement of the objectives, forming a basis for determining how the risks should be managed.
- **Control Activities**: Control activities are the policies and procedures that help ensure management directives are carried out. They include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, reviews of operating performance, security of assets, and segregation of duties.
- **Information and Communication**: Pertinent information must be identified, captured, and communicated in a form and time frame that enable people to carry out their responsibilities.
- **Monitoring**: Internal control systems need to be monitored — a process that assesses the quality
- of the system's performance over time.

SOX – What is internal control?

Internal control is broadly defined as a process, effected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- effectiveness and efficiency of operations
- reliability of financial reporting
- compliance with applicable laws and
- regulations

Our SOX Approach / Methodology

- Planning
  - Materiality: What would be material to the reasonable investor when making an investment decision in the company's securities?
  - Risk assessment: A top-down and risk-based approach
  - Define the scope: What companies, significant locations, accounts, business processes, major classes of transactions
  - Key controls: Identify based on risk assessment process
- Process Documentation
  - Walk-through's, narratives, flow charts (Visio)
- Testing
  - Tests of design
  - Tests of effectiveness

SOX – What a key control?

A key control is a control that, if it fails, means there is at least a reasonable likelihood that a material error in the financial statements would not be prevented or detected on a timely basis. In other words, a key control is one that is required to provide reasonable assurance that material errors will be prevented or timely detected.

SOX – What is an entity level control?

The term 'entity-level controls' … describes aspects of a system of internal control that have a pervasive effect on the entity's system of internal control such as:

- controls related to the control environment (for example, management's philosophy and operating style, integrity and ethical values; board or audit committee oversight; and assignment of authority and responsibility);
- controls over management override;
- the company's risk assessment process;
- centralized processing and controls, including shared service environments;
- controls to monitor results of operations;
- controls to monitor other controls, including activities of the internal audit function, the audit committee, and self-assessment programs;
- controls over the period-end financial reporting process; and
- policies that address significant business control and risk management practices.

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SOX Business Processes

- Application Controls - Benchmarking
- Entity Level Controls
- Financial Reporting
  - Acquisitions/Divestures
  - Cash Flow Statement
  - GL Monthly Close
  - SEC Reporting
  - Subscriber Count and Churn
  - Technical Accounting Compliance
- Inventory
  - Cycle Counts
  - Standard Cost/LCM
- Investments
- Order to Cash
  - Ad Sales & Traffic
  - CSG Interfaces to GL
  - CSG Set Up
  - Equipment Sales
  - Management Review of Revenue
  - Programming COGS
- Payroll & HR
  - Payroll Processing
  - Stock Option Grants
- PP&E
  - Fixed Assets
  - Leased Assets
- Procure to Pay
  - AP Processing
  - EPP Payment Processing
  - External Sales Payment System (ESPS)
  - PPV Monthly Royalty Payment
  - Programming Payments
  - Subscriber Acquisition Costs (SAC)
- Quarterly Procedures
  - Account Reconciliations
  - Eight Quarter Rolling Analysis
  - Journal Entries
  - PO Commitments
  - Process Owner Quarterly Questionnaire
  - Segregation of Duties (SOD)
- Related Party Transactions
- Tax
- Treasury
  - Debt Management
  - Processing Wire Transfers

SOX Deficiency Definitions

Control Deficiency

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

Significant Deficiency

A deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those responsible for oversight of a registrant's financial reporting.

Material Weakness

A deficiency, or a combination of deficiencies, in the internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the company's annual or interim financial statements will not be prevented or detected on a timely basis.

Additional Opportunities

- Shadow for a Day
- Guest Auditor Role
- Job Openings

Contact Us for More Info

Dept SharePoint Site coming soon!

Questions?

Thank you for the opportunity to present!

EXHIBIT 476

EXHIBIT 476

The 2014 Risk Assessment process began by selecting executive level individuals across the company and arranging interviews and/or questionnaires to assess their area's key objectives, risks, and control processes. Responses were gathered in a centralized summary table and assigned risk scores based on inherent and residual perspectives. IA management judgment was also considered and contributed to suggested audits. Upon proposal of audits planned for 2014, analysis was performed to assess IA department staffing levels to gauge the feasibility of the proposed plan.

Tab Descriptions		
•	Hours Allocation	Contains data analysis on staff and management hours "available" within 2014 compared to the estimated hours on the proposed audit plan and carryover hours from 2013 Q4 audits; includes details regarding time off, training, etc. Also contains "staff type" labels to be used in Audit Committee presentation regarding staff experience and ability to cover proposed audit plan.
•	Hours Allocation 2013	Tab copied from 2013 analysis for comparison purposes
•	Utilization Analysis	Detailed breakout of utilization rates per 2013 actual time reporting and projected FTE's with assumed turnover rates
•	Audit Plan (Proposed)	Proposed audits by area based on interview summaries, IA management considerations, risk scoring analysis, and extensive IA management discussion and review.
•	Avg Hrs FU	Data pull from TeamMate TEC module to determine average hours per follow up based on 2013 work performed as of 11/8/2013; used for consideration in estimating follow up hours on 2014 plan
•	2013 Follow Up Analysis	List of 2013 follow up audits that will be performed in 2014; used for hours planning - not specifically included on 2014 proposed audit list, rather included as a summary total
•	Audit Plan (By Mgr)	Proposed audits broken out by manager assignments, quarters, and months for schedule management purposes
•	Audit Type Labels (10% reduction)	Tab contains list of 2013 and 2014 proposed audits, with audit type labels (created for management review and agreement); file also contains the project count and average hours per project for both years. Also, a 10% reduction in all project estimates for 2014 was calculated per VP of IA request.
•	2013 Rollovers	List of audit proposals from prior year that were not performed, including rationale for delays
•	Interview Summaries	Summary views of each individual executive level interview / questionnaire performed; includes a risk rating score (added by IA management) for inherent and residual risks
•	Risk Scoring	Guide sheet for how high, medium, and low risks correlate to number ratings used on Interiew Summaries tab
•	Corporate Objectives	List of corporate objectives for the 2014 year; used in evaluation of how organizational / department objectives and risks tie to overall company goals
•	Top Risks	List of key risks as determined by IA management discussion and grouping (tie to Audit Universe file)
•	Interview List	List of executive level contacts around the company selected for 2014 risk assessment interviews
•	EA Cheat Sheet	Matrix provided by Dana Rower to assist in scheduling executive level interviews
•	Interview Questions	Questions used during the executive level interviews and/or questionnaires; emerging risks / trends were updated by the assigned IA liaison specific to each individual area
•	Assigned IA Liaison Areas	Breakout of organizational assignments by liaison for IA management team

Hidden Tabs

	Projected Staff FTE's	Projected Management FTE's	
#	11	2.7	
Hours/Year	2080	2080	
%	75.00%	50.00%	
Total	**17,160**	**2,808**	**19,968**
	22880		

Non-Work	404	19.4%
vacation	*100*	
sick	*40*	
training	*40*	
holidays	*56*	
admin	*156*	
staff	*12*	

19,159	2014 Audit Plan	*#REF!*
384	2013 Carryover	*384*
425	Under (Over)	*#REF!*

TOTAL HOURS AVAILABLE PER PERSON, PER QUARTER	520	
PROJECT HRS PER PERSON, PER QTR	390	260
PROJECT HRS PER PERSON, PER MONTH	130.0	86.7

Staff	**Designation (Auditor Type)**		
Catherine Shi-Wolan	Financial	1	38%
Clint Dentinger	Financial	1	44%
Justin Antonson	IT	3	19%
Karin Doughty	IT	3	
Maxi Benndorf-Brown	Financial	1	
Nicole Wilson	Operational	2	
Ning Stenger	IT	3	
Shannon Peterson	Operational	2	
Shannon Sinclair	Financial	1	
Travis Stephens	Operational	2	
Valery Lopez	Operational	2	
OPEN POSITION	Operational	2	
Tim Beggs	Operational	2	
Joe Dwyer	Financial	1	
Kellie Borders	Operational	2	
Pat Halbach	Financial	1	
		16	

DISH 2013 Audit Plan

Audit Area	Requested Audit	Corporate Risk	Audit Specific Risks / Objectives	Hours for Requested Audits	IA Suggested Audit	Corporate Risk	Audit Specific Risks / Objectives	Hours for IA Suggested Audits	2013 Total Hours
Accounting	Stock Options Admin and Accounting Review	Regulatory / legal	Review processes for ensuring proper accounting and reporting of stock options.	150	Accounting for Software Development	Regulatory / legal	Assess financial treatment of company assets and labor hours to ensure proper accounting treatment and accurate financial statements.	200	350
Accounting	Insider Trading Process Review	Regulatory / legal	Assess procedures to prevent insider trading.	150	Subscriber Acquisition Cost (SAC) Process	Regulatory / legal	Evaluate methodologies utilized in the calculation of subscriber acquisition costs, a key performance metric for the company, to ensure accuracy in financial statement communications.	350	500
								Department Total	850
Broadband	Broadband Sales Reconciliation	Operational inefficiencies	Assess broadband operational processes to determine effectiveness of sales and revenue recognition procedures.	200					200
								Department Total	200
CMO	Customer Credit Scoring	Economic weakness	Review processes for analyzing and setting DISH customer credit scores to determine effectiveness and impacts downstream (other operations, revenue, sub counts, etc). Risk exists of increased bad debt write off due to potential signing up non-credit worthy customers as well as loss of revenue if customers are turned away inappropriately.	200					200
								Department Total	200
Commercial Sales	Multi-Dwelling Unit (MDU) Address Verification	IT / infrastructure failures	Evaluate system integrity for flagging MDU addresses and assess downstream impacts, such as improper call routing, poor customer experience, unnecessary truck rolls, etc.	300					300
								Department Total	300
Compliance	Foreign Corrupt Practices Act / Anti-Bribery	Regulatory / legal	Assessment of compliance with FCPA / Anti-Bribery guidelines	300	CanSpam Act Compliance	Regulatory / legal	Assessment of compliance with CanSpam Act guidelines (written marketing communication such as email or text messaging)	200	500
Compliance					FMLA Compliance	Regulatory / legal	Assessment of compliance with the Family Medical Leave Act guidelines	400	400
Compliance					Equal Employment / Discrimination Compliance	Regulatory / legal	Assessment of compliance with Equal Employment Opportunity guidelines and discrimination regulations.	300	300
Compliance					Complaints Tracking / Trending	Operational inefficiencies	Review process effectiveness for tracking and trending of employee complaints, assessment of root causes, and appropriate follow up on resolution efforts.	300	300

DISH 2013 Audit Plan

dish

Audit Area	Requested Audit	Corporate Risk	Audit Specific Risks / Objectives	Hours for Requested Audits	IA Suggested Audit	Corporate Risk	Audit Specific Risks / Objectives	Hours for IA Suggested Audits	2013 Total Hours
								Department Total	1500
CSC	Repeat Calls Analysis	Decreased customer satisfaction	Assess processes for identifying and addressing root causes of repeat customer call volume.	200					200
								Department Total	200
DNS					Technician Dispatch Process	Operational inefficiencies	Assess current system and procedures for technician dispatch methodology to ensure efficient use of company resources (employees, vehicles, etc) to maximize customer satisfaction and minimize costs.	250	250
DNS					DNS Site Reviews	Operational inefficiencies	Review inventory management practices at select DNS locations.	700	700
								Department Total	950
Finance	Workers Compensation	Regulatory / legal	Assess current processes for Workers Compensation program to ensure benefits are managed appropriately for eligible employees.	300	Insurance Coverage Review	Regulatory / legal	Assess company insurance plans for adequate coverage in accordance with DISH risk tolerance.	150	450
Finance					Internal Quality Assessment Review (QAR)	Regulatory / legal	Review of select audits performed by Internal Audit for compliance with IIA Standards	200	200
								Department Total	650
Human Resources					Recruiting Process	Operational inefficiencies	Review existing recruiting processes from application to start date to identify operational efficiencies	250	250
								Department Total	250
IT	On-Boarding Process	Operational inefficiencies	Evaluate On-Boarding processes for consistency and effectivness to ensure employees have appropriate resources.	250	Oracle R12 Program Development Review	IT / infrastructure failures	Assess implementation project plan for effective development of User Acceptance Testing, "go/no-go" decisions, and defect resolution procedures.	300	550
IT	Contractor Governance	Dependence on 3rd parties	Assessment of IT contractor agreements and performance management processes (approvals, leveraging cost effectively, getting value from the contractors, etc.)	300	Software Licensing	Regulatory / legal	Evaluate current management process of software licenses and appropriate spending.	200	500
IT	Data Warehouse Management	IT / infrastructure failures	Review of user profiles within Netezza/Teradata to ensure access to confidential data is properly restricted.	200	IT Governance	Operational inefficiencies	Review oversight processes within the IT organization to identify potential misalignment of IT resources with organization strategy.	400	600
IT					Shadow IT Review	IT / infrastructure failures	Determine the extent of shadow IT deployment within the company, applications and environments deployed outside of usual channels and assess impacts to company operations.	300	300
IT					Disaster Recovery / Business Continuity	IT / infrastructure failures	Evaluate disaster recovery and business continuity strategies for adequate coverage of critical systems to avoid significant loss of revenue or irreparable damage to customer relationships.	300	300

DISH 2013 Audit Plan

dish

Audit Area	Requested Audit	Corporate Risk	Audit Specific Risks / Objectives	Hours for Requested Audits	IA Suggested Audit	Corporate Risk	Audit Specific Risks / Objectives	Hours for IA Suggested Audits	2013 Total Hours
IT					IT User Profile Review	IT / infrastructure failures	Evaluate processes and controls to determine if lease privilege is granted to systems when access is approved.	150	150
								Department Total	2400
Marketing	Marketing Data Analytics Accuracy Review	Operational inefficiencies	Evaluate marketing systems and data accuracy for downstream utilization on campaign planning and monitoring.	300					300
Marketing	International Marketing	Operational inefficiencies	Assess agency relationships and recent overhaul of department procedures; review purchase order processes to manage fraud.	350					350
								Department Total	650
Programming	Programming Contract Rights Fulfillment	Increased programming costs	Assess operational processes for efficiency and effectiveness in ensuring complete and accurate fulfillment of contractal rights of programming content.	250					250
								Department Total	250
Direct Sales					Completion Team Process Review	Operational inefficiencies	Analyze data collection techniques and processes used to save new customers who attempt to cancel an open new connect work order.	200	200
Direct Sales					Direct Sales Quality Assurance (QA) Processes	Operational inefficiencies	Review QA processes for Direct Sales for efficiency and effectiveness in driving correct agent behaviors.	200	200
Direct Sales					Sales Integrity Team Process Review	Fraud / signal theft	Review of Sales Integrity Team processes and Direct Sales reporting for effectiveness in identifying fraudulent activity.	200	200
DISH One	DISH One Operations Management Procedures	Operational inefficiencies	Evaluate operations management procedures for effective monitoring and reporting around cash and inventory assets.	200					200
Sales - Retail Sales	Retailer Operations	Operational inefficiencies	Review Retail Partner selection and performance management, operational inefficiencies, dispute management, and potential fraud concerns.	500					500
								Department Total	1300
Service	NPF (No Problem Found) Data Analytics	Operational inefficiencies	Validate reporting / analysis of reasons for NPF receivers and determine downstream impacts.	400					400
								Department Total	400
SOX - Finance (Interim)					SOX Compliance	Regulatory / legal	SOX Compliance	2513	2513
SOX - IT (Interim)					SOX Compliance	Regulatory / legal	SOX Compliance	1583	1583
SOX - Finance (Final)					SOX Compliance	Regulatory / legal	SOX Compliance	1077	1077
SOX - IT (Final)					SOX Compliance	Regulatory / legal	SOX Compliance	591	591
Q4 2013 Follow Up Audits					Follow Up		Follow up as needed	1795	1795
Q2 2014 Follow Up Audits					Follow Up		Follow up as needed	300	300
Q3 2014 Follow Up Audits					Follow Up		Follow up as needed	300	300

DISH 2013 Audit Plan

dish

Audit Area	Requested Audit	Corporate Risk	Audit Specific Risks / Objectives	Hours for Requested Audits	IA Suggested Audit	Corporate Risk	Audit Specific Risks / Objectives	Hours for IA Suggested Audits	2013 Total Hours
Q4 2014 Follow Up Audits					Follow Up		Follow up as needed	300	300
Q1 Investigations					Investigations		Investigations as needed	150	150
Q2 Investigations					Investigations		Investigations as needed	150	150
Q3 Investigations					Investigations		Investigations as needed	150	150
Q4 Investigations					Investigations		Investigations as needed	150	150
							Department Total		9059
								Total Hrs:	19159

total estimated hours for requested audits 4550
24%

total estimated hours for IA suggested audits 14609
76%

Departments Not on the 2014 Audit List
Ad Sales
Advanced Technologies
Corporate Communications
Corporate Customer Care
Facilities / Real Estate
Legal
Product Management
Retention
Tax

2013 List of Audits / Hours		
FINANCE		
13-015 | SOX 2013	2,436.50	
13-055 | SOX Benchmarking	192.25	
12-004 | 2012 SOX	451.00	
12-031 | Inventory Valuation	23.00	
13-020 | dishNet Wireline (Liberty Bell)	443.25	
13-043 | Accounts Payable	416.50	
13-RA | 2014 Risk Assessment	293.50	
13-064 | COSO 2013	64.00	
13-002 | Customer Credit Scoring Review	40.75	
13-056 | Follow Up - Capital Return on Investment Review	46.50	
13-062 | Related Party Billing Follow-Up	0.50	
TOTAL HOURS	**4407.75**	7
COMPLIANCE		
13-011 | Personnel File & Document Management	388.75	
13-033 | Telephone Consumer Protection Act (TCPA) Compliance	373.00	
13-030 | California Overtime Pay and Reporting	120.50	
13-037 | Time & Labor Compliance - Privileged	282.00	
13-042 | FACT Compliance	256.25	
13-052 | Salaried Non-Exempt Payroll (Privileged)	35.75	
13-053 | Political Action Committee (PAC)	58.75	
13-008 | QAR 2H 2012	82.00	
13-046 | 1H 2013 Internal Quality Assurance Review	103.25	
13-048 | External Quality Assessment Review	61.75	
12-046 | MSWF- Compliance and Regulation Violations- MSW 11-126 Ashland DNS Follow Up	18.50	
13-028 | 2013 Corporate Jet Review	151.50	
13-040 | Telecom Invoicing	282.50	
13-049 | 3rd Party Background Checks	50.25	
13-050 | Subscriber Credits Follow-Up	5.00	
13-067 | Follow-Up: California Overtime	42.50	
TOTAL HOURS	**2312.25**	16
IT		
13-005 | Piscataway DC Migration Follow Up	42.50	
12-IT05CBB | PROIT05CBB Application Access IntreBos	*13.25*	
12-IT04 | PROIT04 Manage Date & Facilities	*3.50*	
12-IT05B1 | PROIT05B1 Windows Operating System Network Access	*27.50*	
12-IT09 | PROIT09 Manage ERP Configuration	*3.50*	
12-IT05C-CSG&DP | PROIT05C Application Access CSG&DP	*17.00*	
12-IT05C-Oracle PERP | PROIT05C Application Access PERP	*20.25*	
12-IT05C-ProBusiness | PROIT05C Application Access ProBusiness	*1.50*	
12-IT05C-SSAE16 | PROIT05C SSAE16	*59.25*	
12-IT05D | PROIT05D Database Access	*9.50*	
12-ITGC | 2012 SOX ITGC	*60.75*	
13-ITGC | 2013 SOX ITGC	*1,792.25*	
New Test Project | test project for IT SOX	*214.75*	
12-028 | IT Asset Management	36.75	
12-040 | Database Role Review	85.75	
13-012 | Database Role Review	234.25	
13-045 | IT Security: 3rd Party Access	275.75	
13-054 | Bring Your Own Device (BYOD) Management	118.25	
13-066 | IT User Profile Review	11.50	
13-065 | Novar System Replacement	19.25	
13-070 | MDS Implementation Review	16.00	
13-001 | Project Scope Document (PSD) Process Review	225.75	
13-027 | 3rd Party IVR Management (Convergys)	27.50	
13-060 | Follow Up: Database Roles Review	66.25	
13-004 | Access Management Operational Procedures Audit	319.00	
TOTAL HOURS	**3701.50**	13
OPERATIONAL		
13-006 | Work Order Creation Process	425.25	
13-069 | Follow Up:SHS Billing & Inventory Control	46.75	
13-021 | Florida Inventory Investigation Follow Up	1.75	
12-045 | Salisbury DNS Fuel Theft Follow Up	12.75	
13-022 | Alvin CSC Investigation	126.00	
13-061 | Refer-A-Friend Investigation	88.25	
12-027 | 2012 Q4 DNS Site Visits	17.25	
12-035 | Compensation Incentive Plans	*1.00*	
12-039 | Commercial Services Operations Follow Up	*1.00*	
12-043 | Equipment Verification Team Review	213.50	
12-036 | Customer Qualification Follow Up	92.00	
12-037 | Customer Refund Processes - DISH	104.50	
12-044 | 2012 Customer Refund Processes - Blockbuster	180.75	
12-047 | Marketing Development Funds/Co-op Advertising Follow Up	77.50	
13-003 | Command Center Operations and Forecasting	306.50	
13-007 | Piracy Management	251.00	
13-009 | Smart Home Sales Billing & Inventory Control	258.50	
13-010 | Online DC Inventory (Blockbuster)	463.00	
13-014 | Blockbuster Store Close Process	479.00	
13-024 | International Marketing Purchase Orders Follow Up	344.50	
13-025 | Outsourced Call Center Follow Up	112.25	
13-026 | Terminated Employee Payroll Follow Up	69.00	
13-029 | DNS Quality Assurance	285.50	
13-031 | Customer Rebate Audit	1.00	
13-032 | Payroll IVR Process	149.25	
13-034 | Return Authorization / Equipment Retrieval	492.75	
13-035 | DNS Inventory Follow Up	326.00	
13-036 | Damage Claim Process	295.75	
13-038 | Direct Mail Processes	340.00	
13-039 | Commercial Sales Revenue Assurance	[illegible]	
13-041 | CSC Incentive Plans	201.25	

2014 List of Audits / Hours		
FINANCE		
Stock Options Admin and Accounting Review	150	
Broadband Sales Reconciliation	200	
Subscriber Acquisition Cost (SAC) Process	350	
Accounting for Software Development	200	
SOX Compliance	3590	
Customer Credit Scoring	200	
FU: Related Party Billing Follow Up	100	
FU: Accounts Payable	45	
2014 Follow Ups (estimate)	225	
TOTAL HOURS	**5060**	8
COMPLIANCE		
Insider Trading Process Review	150	
Foreign Corrupt Practices Act / Anti-Bribery	300	
FMLA Compliance	400	
Equal Employment / Discrimination Compliance	300	
CanSpam Act Compliance	200	
Workers Compensation	300	
Software Licensing	200	
Internal Quality Assessment Review (QAR)	200	
FU: Telecom Invoice Audit Process	60	
FU: TCPA Compliance	60	
FU: Personnel File and Document Management	80	
FU: Time and Labor Compliance	60	
FU: FACT Act Compliance	60	
FU: PAC	40	
2014 Follow Ups (estimate)	225	
Investigations (estimate)	300	
TOTAL HOURS	**2935**	14
IT		
Oracle R12 Program Development Review	300	
IT Governance	400	
Disaster Recovery / Business Continuity	300	
IT User Profile Review	150	
Contractor Governance	300	
Data Warehouse Management	200	
SOX Compliance	2174	
FU: Project Initiation and Approval Process (CCB/CCMB/PSD)	60	
FU: ESPS	60	
FU: IT EUC Asset Management	60	
FU: Access Management Operational Procedures	60	
FU: IT Security: 3rd Party Access to DISH Systems	60	
FU: BYOD Management	50	
2014 Follow Ups (estimate)	225	
TOTAL HOURS	**4399**	13
OPERATIONAL		
Multi-Dwelling Unit (MDU) Address Verification	300	
Complaints Tracking / Trending	300	
Repeat Calls Analysis	200	
Technician Dispatch Process	250	
DNS Site Reviews	700	
Recruiting Process	250	
On-Boarding Process	250	
Marketing Data Analytics Accuracy Review	300	
International Marketing	350	
Completion Team Process Review	200	
Direct Sales Quality Assurance (QA) Processes	200	
Sales Integrity Team Process Review	200	
Retailer Operations	500	
NPF (No Problem Found) Data Analytics	400	
DISH One Operational Procedures	200	
Programming Contract Rights Fulfillment	250	
Insurance Coverage Review	150	
Shadow IT Review	300	
FU: Compensation Incentive Plans	60	
FU: Command Center Operations/Job Forecasting	75	
FU: Work Order Creation / Modification	45	
FU: DNS Quality Assurance	60	
FU: Return Authorization and Equipment Retrieval Process	75	
FU: Commercial Sales Revenue Assurance	200	
FU: Direct Mail	60	
FU: Social Media	60	
FU: Programming Revenue Assurance	70	
FU: Duplicate Account	60	
FU: DISH Viewing Data	60	
FU: DNS Materials Procurement	75	
FU: Refer-a-Friend Investigation	40	
2014 Follow Ups (estimate)	225	
Investigations (estimate)	300	
TOTAL HOURS	**6765.00**	31

Audit Proposed	2013 - Audit Specific Risks/Objectives	Rationale for Not Completing in 2013
Customer Credit Scoring	We will review processes for analyzing and setting DISH customer credit scores to determine effectiveness and impacts downstream (other operations, revenue, sub counts, etc). Risk exists of increased bad debt write off due to potential signing up non-credit worthy customers as well as loss of revenue if customers are turned away inappropriately.	Initial planning found new model had only partially been implemented with no time for application, limiting ability to test effectiveness and/or obtain relevant data. Proposal was to cancel and push out to 2014 (approved by CAE).
Oracle ERP Upgrade (Pre-Implementation Review)	We will validate effectiveness of UAT for functionality and reporting, as well as the timely closure of defects. Ensure configuration controls are operating effectively.	Delays in upgrade implementation
Follow Ups	Various - as needed	Timing of action plan implementations
Repeat Call Analysis	Assess processes for identifying and addressing root causes of repeat customer call volume.	During initial planning in Sept 2013, an analysis had recently been finished by the business and action plans were being taken. Discussion with mgmt decided to postpone an IA review until the business's action plans had had time to operate.
IT User Profile Review	Evaluate processes and controls to determine if lease privilege is granted to systems when access is approved.	Audit was postponed due to IA resource constraints / availability (an IT staff person was out for several months and reallocation of SOX IT hours were needed).

Audit Carryover	Rationale for Not Completing in 2013	Estimated Hours Carryover (per 11.25 review of RAS)
DNS Materials Procurement	Project start date, level of effort (Q4 timing impacts)	110
Duplicate Accounts	Project start date, level of effort (Q4 timing impacts)	34
Novar System Replacement	Project start date, level of effort (Q4 timing impacts)	77
ESPS	Project start date, level of effort (Q4 timing impacts)	88
Vehicle Maintenance / Warranty Review	Project start date, level of effort (Q4 timing impacts)	75

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Department	Interviewee	Department Objectives	Potential Process Specific Risks	Inherent Risk IMPACT	Inherent Risk LIKELIHOOD	Inherent Risk SCORE	Controls / Mitigating Factors	Residual Risk IMPACT	Residual Risk LIKELIHOOD	Residual Risk SCORE	Requested Audit Area	IA Suggested Audit Area	COMMENTS	Audit or No Audit?	IA RATIONALE FOR AUDIT DECISION	CAE Approved?	Notes
Accounting	Kevin Gelston	Replace ADI	- Accurate and timely financial information	M	M	3	- Hyperion and Essbase are two other financial reporting tools that we use that mitigates this risk.	M	L	2	—	Oracle R12 Program Development review: (project plan, user acceptance testing, 'go/no-go' decision, defect	Roger is doing a system selection. IGO to obtain a timeline from Roger regarding selection and implementation.	Audit	System changes could significantly impact the company's ability to completely and accurately manage financial statements. NOTE: This will not be a separate audit of ADI. It will be part of the overall Oracle pre-implementation review. See the risk listed under Robert Olson.	Y	
Accounting	Kevin Gelston	Continue to enhance Blackline	- Ineffective or inefficient account reconciliation process.	H	M	4	- Alternate system reporting/ excel usage is available (IA) - Blackline training was provided to personnel (IA)	M	L	2	—	—	—	No audit	We test account reconciliations with SOX and accounts reconciliations can be done outside of Blackline.	Y	
Accounting	Kevin Gelston	Obtain reliable data from IT	- modifications are made to systems and queries and accounting is not notified.	H	H	5	- Not aware of any controls to mitigate this risk; it appears that this happens frequently (IA) - In accounting, they have processes in place to basically verify and double check all data coming from IT (IA)	H	L	3	—	—	—	No audit	Not aware of any controls to mitigate this risk; it appears that this happens frequently; however, in accounting, they have processes in place to basically verify and double check all data coming from IT. Accounting risk is covered within SOX testing.	Y	
Accounting	Kevin Gelston	Ensure related party billing is accurate.	We are not getting the detail from SATS that we used to and so it is more difficult for us to assess what true costs is.	M	M	3	We have historical data and general market trends to gain comfort with what they are billing us.	M	M	3	—	—	—	No audit	Related party billing is included in SOX testing. We will be doing a follow-up to the related party audit and it will likely be a full blown audit due to the findings and recommendations (separate audit not listed).	Y	
Accounting	Kevin Gelston	Investigate opportunities for more timely CSG reporting.	- Third party (vendor CSG) reliance - Poor communication between accounting and IT - Obtaining accurate, reliable and timely data	L	M	2	This is an area for process improvement. We are able to close the books and issue our financials in compliance with SEC regs.	L	M	2	—	—	—	No audit	We have recommended that accounting develop a service level agreement (SLA) with IT; however, this is not a significant risk for the accounting process.	Y	
Accounting	Kevin Gelston	Manage calculations and data process for Subscriber Acquisition Cost (SAC) metric (IA)	- Improper classification and disclosure of expenses - This is a significant industry metric that Wall Street pays close attention to - Obtaining accurate, reliable and timely data - No standard for calculation within pay-TV industry	H	M	4	- Monthly comparison of SAC figures to individual underlying schedules (follow up performed as needed) - Monthly VP level review and approval of SAC per well variance analysis	H	L	3	—	- Subscriber Acquisition Cost (SAC) Process	—	Audit	While SOX testing has controls that assess the high level review and approval of SAC metrics, there is not a deep dive review that has been performed to assess the reasonableness of the data and the methodologies used in the calculation.	Y	
Accounting	Doug Mohr	Retain top talent and recruit timely to fill open positions	- Turnover leads to loss of corporate knowledge and operational inefficiencies. - Significant cost to recruit new talent.	H	H	5	- Documented procedures - Cross training of employees - BIG HUGE BONUSES AND BENEFITS	M	M	3	—	Recruiting process	—	Audit	Timely recruiting has been noted as a risk in several interviews, over the past two years. Inability to backfill open positions in a timely manner directly impacts organizational productivity. In addition, Doug Mohr has pointed out that as the market continues to improve, it will be even harder to recruit and retain.	Y	
Accounting - BB	Doug Mohr	Increase efficiency (automation) and ability to downsize (as BB does)	- Inefficient or ineffective BB store close process. - Misappropriation of assets.	L	M	2	- Have prepared for future (if more closures) by getting all accounts in line and ready to close if needed - Review high level analytics monthly to identify problems or risks. - Past audits have resulted in new controls over store closures.	M	L	2	—	—	- Q3 2014 they should get off Kronos timekeeping completely and replace with Oracle Time and Labor - Deal on the table right now to sell Blockbuster Mexico for $20M loss – still needs regulatory approval but may close in Dec/Jan - Doug's team is taking over Dish Net Wireline accounting as well	No audit	Risks exist as a part of the store closing process; however, IA has already performed 3 audits of store close procedures in the past two years and action plans have been partially implemented. No further value would be noted for additional reviews.	Y	
Accounting - BB	Doug Mohr	Eliminate Kronos and move all to Oracle Time & Labor	- Inaccurate time clock data resulting in inaccurate payroll.	M	M	3	There is no system implementation risk here as we are already using Oracle Time and Labor.	M	L	2	—	—	—	No audit	Separate audit is not planned; however, the transition between time keeping systems is an action plan tied to the Time and Labor Compliance audit (follow up to be performed in 2014). There is no system implementation risk here as we are already using Oracle Time and Labor.	Y	

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Department	Interviewee	Department Objectives	Potential Process Specific Risks	Inherent Risk Impact	Inherent Risk Likelihood	Inherent Risk Score	Controls / Mitigating Factors	Residual Risk Impact	Residual Risk Likelihood	Residual Risk Score	Requested Audit Area	IA Suggested Audit Area	COMMENTS	Audit or No Audit?	IA RATIONALE FOR AUDIT DECISION	CAE Approved?	notes
Accounting - BS	Doug Mohr	Master a 5 day close	- Hiring and retaining quality resources - Lack of IT support - Unclaimed property accounting treatment (Blue Ticket and gift cards ~$1M)	H	M	4	- Focus on training the right people and ensure the core of employees understands everything they are doing and can be experts - Have prepared for future (if more closures) by getting all accounts in line and ready to close if needed - Review high level analytics monthly to identify problems or risks	M	M	3	—	—	—	No audit	This has been a topic of discussion in prior years, both from an IA perspective and in Accounting. Additional efforts are being made to streamline the process through training (such as Fixed Assets training and proper coding); no additional audit is needed at this time.	Y	
Accounting - BS	Doug Mohr	Manage corporate payroll process (IA)	- Invalid additions to the payroll master files - The payroll master file contains terminated employees. - Improper payments (employees and govt) per incomplete or inaccurate system input (impacts income, taxes, unemployment rates, etc) - Improper or unauthorized code changes in the system - Ghost employee payments (fraud) - Inefficient use of direct deposit versus paper checks - Decentralized payroll team - Manual correction processes if delayed labor data is received	M	M	3	- Systematic controls interface between Oracle HRMS and PeBusiness - Exception reporting is monitored - Annual review of ASP/Pro Business SOC 1 Report (SSAE report) - Payroll JE is reviewed and approved	M	L	2	—	—	—	No audit	Payroll controls are addressed to a certain extent within SOX testing; also, prior audits (such as Compensation Incentive Plans and OHS Payroll IVR) have touched on payroll related processes. Not a high risk concern area.	Y	
Accounting & Finance	Robert Olson	Start the wireless business	- Ineffective due diligence or M&A activity. - Ineffective post acquisition integration	H	M	4	Unknown	H	M	4	—	—	—	No audit	Until formal decisions and/or progress has been made on the wireless business decision, there are no processes/procedures to assess. Expertise does not currently exist within the department to add value in a consulting / M&A role for this initiative.	Y	
Accounting & Finance	Robert Olson	Ensure proper accounting and reporting of stock options	Stock options are not properly accounted for and reported on in our SEC filings.	H	M	4	Stock Option Grant Reconciliation to Mauros; Stock Option Grant Reconciliation to Fidelity; Authorization of CTIP Achievement	M	M	3	- Stock options accounting - Insider trading	—	—	Audit	Per client request; risk exists in both requested areas, and no audits have been performed in past history. See the SOX controls listed to the right.	Y	
Accounting & Finance	Robert Olson	Make a decision on Blockbuster	- Blockbuster will continue to distract the organization. - We will continue to lose money.	H	H	5	As of 11/6/13, the decision was made to close all remaining stores and distribution centers.	M	M	3	—	—	—	No audit	Also cited as a part of the store closing process; however, IA has already performed 3 audits of store close procedures in the past two years and action plans have been partially implemented. No further [illegible]	Y	
Accounting & Finance	Robert Olson	Oracle R12 Upgrade	- Inaccurate financial reporting	H	M	4	- Implementation project management	M	M	3	—	Oracle R12 Program Development review: (project plan, user acceptance testing, "go/no-go" decision, defect resolution)	KPMG will likely rely on our testing over this implementation, potentially preventing additional fees.	Audit	As noted above: System changes could significantly impact the company's ability to completely and accurately manage financial statements.	Y	
Accounting & Finance	Robert Olson	Manage M&A activity	- Ineffective due diligence or M&A activity. - Ineffective post acquisition integration	H	M	4	Unknown	H	M	4	—	—	—	No audit	There are no formally defined procedures for M&A activity, as executive management handles key decisions. Expertise does not currently exist within the department to add value in a consulting / M&A role for these initiatives.	Y	
Ad Sales	Dave Shull	Investigation of joint venture structured deal	- Dependence on 3rd parties - Other risks to be determined based on the terms of the JV agreement when it is executed.	H	H	5	N/A	H	H	5	—	—	—	No audit	There are no formally defined procedures for M&A activity, as executive management handles key decisions. Expertise does not currently exist within the department to add value in a consulting / M&A role for these initiatives.	Y	

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Department	Interviewee	Department Objectives	Potential Process Specific Risks	Inherent Risk IMPACT	Inherent Risk LIKELIHOOD	Inherent Risk SCORE	Controls / Mitigating Factors	Residual Risk IMPACT	Residual Risk LIKELIHOOD	Residual Risk SCORE	Requested Audit Area	IA Suggested Audit Area	COMMENTS	Audit or No Audit?	IA RATIONATE FOR AUDIT DECISION	CAE Approved?	notes
Ad Sales	Warren Schlichting	Optimize yield- selling ad spots to the right customers at the right time for the right price	- Improper timing and placement of ad spots for customers / mismanagement of inventory - Competing agency requests	L	M	1	- Planned implementation of Deal Maker (IA) • Dealmaker is replacing Novar and it is a strategic revenue optimizing, inventory management and pricing system that will enable us to manage our ad sales business. - Complaints from advertising agencies (IA)	L	M	2	—	—	Deal Maker implementation scheduled for roll out January 2014	No audit	Audit project surrounding the replacement of NOVAR system is underway in 2013 currently.	Y	
Ad Sales	Warren Schlichting	Manage fraud (IA): Giving customers free ad spots.	Giving away free spots (fraudulent)	M	M	3	- Traffic group oversight to contract agreements - manual (IA)	M	M	3	—	—	—	No audit	IA management discussion felt the risk of giving away ad spots were low, and general traffic process oversight would identify these opportunities.	Y	
Ad Sales	Warren Schlichting Dave Shoff	Going further with Addressable Advertising	- Inaccurate matches by Marketing agencies (correctly placing people in the correct demographics) - Miscalculating impressions and changing industry standards - Addressable advertising is that it is all anonymous. We don't know who it is going to and no way to identify - Lack of defined impression (see notes)	M	M	3	N/A	M	M	3	—	—	An impression is counted each time an ad is shown for a minimum of X seconds. The question is how many seconds does it take? Is it 2 seconds or 5 seconds or 30 seconds. Google and YouTube have an advantage as customers can't fast forward through their ads. They have to watch the full 30 seconds. Rentrak uses 3 seconds.	No audit	Marketing area is still being defined by the industry / DISH and is "too new" to audit. Expertise does not currently exist within the department to add value in a consulting role for this initiative.	Y	
Ad Sales	Warren Schlichting	Deal Maker System Implementation	- Inaccurate forecast reporting	H	M	4	- Implementation project management	M	M	3	—	—	Deal Maker System Implementation (audit in progress Q4 2013)	No audit	Replacement of NOVAR system is underway in 2013 currently.	Y	
Ad Sales	Warren Schlichting	Provide accurate viewing data to Rentrak	- Data Integrity - Process/data failure (any process not going as planned or the use of incorrect data) - Set top box functionality and firmware limitations are not monitored by Echostar and may adversely affect data accuracy and completeness (IA) - Viewing data payloads received from set top boxes are incomplete (IA) - Viewing data is not accurately processed through Viewer Measurement system or might get dropped throughout the process (IA) - Inaccurate viewing data may lead to Ad Sales customers receiving free Ad Spots/ DISH losing potential revenue (IA) - Rentrak's projection model is not adjusted to the actual data amount delivered (IA)	H	M	4	- Comparison between viewership and expected contract values and adjustments as needed - Echostar has a test procedure to test viewing data scenarios before set top boxes are released or new firmware is released (IA). - When set top box data has errors in it, those payloads are dropped and not included in the data file (IA) - There is monitoring of the volume of set top boxes that are reporting to ensure there are not significant fluctuations (IA). - There is communication between DISH and Echostar when Echostar sees unusual patterns or suspects errors (IA).	M	M	3	—	—	Provide accurate viewing data to Rentrak (audit in progress Q4 2013)	No audit	Viewing data audit completed in Q4 2013.	Y	
Alliance Management (Telco Sales)	Nigel Alexander Mark Gilpin	Attain 126K activations by the end of the year, maintain existing relationships with Telco partners, add others (including targeting a couple of cellular companies)	- Frontier renewal- it would be devastating to Telco sales if we lost Frontier (very low risk of losing them, however) - Claro (Puerto Rican Telco partner) just launched and is ramping up.	H	M	4	- Significant reporting on virtually every metric, such as call volume, completion rates, etc. - Oversight: National account managers as well as 3 people in charge of monitoring daily operational performance. - Monthly operational reviews and meetings with partners. - Telco's are very regulated (low risk of fraud). - Claro is a huge company—they should have decent oversight.	M	L	2	—	—	—	No audit	Controls / mitigating factors within the Telco sales process seem robust; risk level is not significant.	Y	

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Alliance Management (Telco Sales)	Nigel Alexander Mark Gilpin	Renewal of agreement with Frontier (partner responsible for 47% of Telco sales)	Unable to obtain Frontier renewal (very low risk per Nigel and Mark)	H	L	3	- National account managers as well as 3 people in charge of monitoring operational performance. - Monthly operational reviews and meetings with partners (relationship building)	M	L	3	—	—		No audit	Contract renewals depend on multiple factors and are negotiated by process owner experts to benefit DISH / partner relationship as much as possible. IA does not feel additional value would be gained from an audit in this area.	Y	
Alliance Management (Telco Sales)	Nigel Alexander Mark Gilpin	Take operational control of DISH sales of broadband through Telco partners from Broadband team (Brian McIntyre) – Inclusive of revenue assurance	- Third party (vendor) reliance - Alliance Mgmt is not confident that a robust reconciliation process exists to ensure Telco broadband activations are billed revenue.	M	H	4	- Experienced working with Telcos on video activations and billing - Dedication National Account managers to partner with Telcos	M	H	4	Reconciliation processes to ensure what we sell on Broadband is what we get paid for	—		Audit	Per client request; resource constraints are present within this area, while reconciliations are being performed, there is not a focus on the accuracy of the data being used.	Y	
Broadband	Brian McIntyre	Gross Activations	- New Sats are spot beam sats, so there is the risk of: no capacity, closures, issues - 2/3 of business today is existing customers upgrading; may reach a point that the CPA (cost per acquisition) and marketing cost is too high - Provider forecasts could be off - Don't own the networks. - Concerns regarding familiarity of Dishnet (assuming ownership) - Heavily dependent on the Retail Services Data for sub numbers that drive all metrics.	H	M	4	- Frequent meetings with Joe Clayton, Hughes, Viasat - Regular reporting – daily / weekly (churn impacts different from video) - Budget meetings	H	M	4	—	—	*Changes in 2014* • Dishnet Wireline is being transitioned to Brian's group. • New hires joining the team. • Discussion of VOIP products o Do they need for Viasat o Currently a low priority o Equipment updates (better modems)	No audit	Reconciliation audit planned above; no additional audit planned for achievement of gross activations.	Y	
Broadband	Brian McIntyre	Implement additional credit scoring for subscribers when an existing subscriber gets the service	- 2/3 of business today is existing customers upgrading; may reach a point that the CPA (cost per acquisition) and marketing cost is too high	M	M	3	*New Process to be implemented*	M	M	3	—	Customer Credit Scoring (2013 postponed)		Audit	Customer Credit Scoring audit is noted within the CMO organization as a carryover from 2013 (see additional notes below). A note will be added to consider existing customers requalification for broadband, but a separate audit is not needed.	Y	
Broadband	Brian McIntyre	Improve Margins	- New Sats are spot beam sats, so there is the risk of: no capacity, closures, issues - 2/3 of business today is existing customers upgrading; may reach a point that the CPA (cost per acquisition) and marketing cost is too high - Provider forecasts could be off - Don't own the networks	H	M	4	- Frequent meetings with Joe Clayton, Hughes, Viasat - Regular reporting – daily, weekly (churn impacts different from video) - Budget meetings	H	M	4	—	—		No audit	Areas of concern are not within the expertise of IA and/or control of process owners; regular reporting and review meetings are good mitigating factors to keep management informed of increased risk factors	Y	
CMO	Shannon Pischione	Ensure current business processes cover both customer and business needs	- Limited resources and prioritizing objectives - Systems not working as defined - Reorganization of CSC agents doing what they are supposed to in order to support business objectives (lower risk)	H	M	4	- Leveraging lessons learned in the past - Reporting/audits to make processes better and analyze trends - Partnerships with CSC to improve / change training and business rules as needed - Partnerships with IT to get systems changed as necessary	M	L	2	—	—	Waivers and adjustments to customer accounts has come up as an area in the past, but Shannon feels this is monitored very well at this point. Weekly reports to watch for reasons why waivers and adjustments are given are analyzed to understand their root causes.	No audit	CMO has several internal processes/procedures to identify and correct errors that impact customer billing and other internal business processes/reporting. Considering the existing processes, risk was not determined to be significant. Waivers and adjustments review scheduled in Q4 2013.	Y	
CMO	Shannon Pischione	Revenue Assurance: ensure revenue system is operating as needed to capture revenues	- Limited resources and prioritizing objectives - Systems not working as defined	H	M	4	- Leveraging lessons learned in the past - Reporting/audits to make processes better and analyze trends - Partnerships with IT to get systems changed as necessary	M	L	2	—	—	Programming Revenue Assurance audit in progress (2013)	No audit	Programming Revenue Assurance audit in progress (Q4 2013)	Y	
CMO	Shannon Pischione	Ensure payments continue to be applied timely and accurately	- Limited resources and prioritizing objectives - Systems not working as defined	H	L	3	- Leveraging lessons learned in the past - Reporting/audits to make processes better and analyze trends - Partnerships with IT to get systems changed as necessary	M	L	2	—	—	—	No audit	CMO has several internal processes/procedures to identify and correct errors that impact customer billing and other internal business processes/reporting. Considering the existing processes, risk was not determined to be significant.	Y	

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Department	Interviewee	Department Objectives	Potential Process Specific Risks	INHERENT RISK IMPACT	INHERENT RISK LIKELIHOOD	INHERENT RISK SCORE	Controls / Mitigating Factors	RESIDUAL RISK IMPACT	RESIDUAL RISK LIKELIHOOD	RESIDUAL RISK SCORE	Requested Audit Area	IA Suggested Audit Area	COMMENTS	Audit or No Audit?	IA RATIONALE FOR AUDIT DECISION	CAE Approve d?	notes
CMO	Shannon Picchione	Credit scoring/verification changes	- Limited resources and prioritizing objectives - Systems not working as defined - Reorganization of CSC agents doing what they are supposed to in order to support business objectives (lower risk) - Customer discrimination could lead to lawsuits	H	M	4	- Leveraging lessons learned in the past - Reporting/audits to make processes better and analyze trends - Partnerships with CSC to improve / change training and business rules as needed - Partnerships with IT to get systems changed as necessary	M	M	3	—	Customer Credit Scoring (2013 postponed)	- Credit checks for Dishlist customers starting 1/17/14 - Verify business to number through Equifax starting 01/17/14 - Property identification / verification through Equifax starting Mid 2014	Audit	Audit was initially included in 2013 audit plan; postponed due to continued changes in the credit scoring process. 2014 audit will consider initial work performed by IA team in 2013, as well as possible discrimination concerns that may come up due to credit scoring methodologies.	Y	
CMO	Shannon Picchione	Alternative customer data-using Equifax to look up additional customer information	- Limited resources and prioritizing objectives - Systems not working as defined - Third party (vendor) reliance (IA)	M	M	3	- Leveraging lessons learned in the past - Reporting/audits to make processes better and analyze trends - Partnerships with IT to get systems changed as necessary - Contract agreements (IA)	M	L	2	—	—		No audit	This is an emerging trend area that could impact the business; however, since this is not a current process and IA does not have the expertise to audit in this area, no audit is planned.	Y	
CMO	Shannon Picchione	Price increase in January 2014	- Limited resources and prioritizing objectives - Systems not working as defined - Reorganization of CSC agents doing what they are supposed to in order to support business objectives (lower risk)	H	L	3	- Leveraging lessons learned in the past - Reporting/audits to make processes better and analyze trends - Partnerships with CSC to improve / change training and business rules as needed - Partnerships with IT to get systems changed as necessary	M	L	2	—	—		No audit	Price increases occur on occasion; this is considered to be a normal part of business operations. No significant risks or impacts were indicated or observed during the prior price increase and risk was deemed insignificant for an overall audit project.	Y	
CMO	Shannon Picchione	IA: Manage fraud	- High bad debt write-offs (green dot fraud)	M	H	4	- Manage "Green Dot Fraud" by leveraging DISH IT Security team and competitors to avoid "adding to the problem" - Partnerships with IT to get systems changed as necessary - Retail Services also audits (IA)	M	M	3	—	—		No audit	Separate audit not planned at this time; awareness exists on the Green Dot fraud (not DISH specific fraud scheme) and IT Security team is working with CMO as necessary. Investigations will be worked by IA as needed.	Y	
Commercial Sales	Bob Grosz	Win Hilton RFP process (no audit needed per Bob)	- Organizational: Being prioritized on programming deals - Communication with other departments (lower risk today) - Gaining consensus at executive level for new initiatives - No credit scoring exists on businesses we sign up for commercial accounts	L	M	2	IA: Established sales process; Bob stated he does not need an audit in this area.	L	M	2	—	—	*Changes in 2014* • Brian Neylon taking over all of sales • Bernie Han in charge of all of sales while Dave Shull has marketing / programming / product management. Need focus in Shell's organization. - No credit scoring exists on businesses we sign up for commercial accounts (although bad debt write-off is low). Plan is to implement credit scoring in January with Equifax.	No audit	Current environment has planned changes to be implemented to address risks / concerns.	Y	
Commercial Sales	Bob Grosz	IA: The goal corresponding to the stated risk is to be able to offer competitive pricing and programming packages to Commercial customers in a timely manner.	- Organizational: Being prioritized on programming deals (IA: Bob was referring to the Programming team not prioritizing pricing / programming packages for commercial customers -- their focus is on residential.) - Communication with other departments (lower risk today)	M	H	4	IA: Regular meetings now occur between Commercial Sales and Programming to discuss pricing, new initiatives, etc.	M	L	2	—	—		No audit	Regular meetings have been recently established between organizations to address risk concerns noted during interview; therefore, no audit was noted as significant value at this time.	Y	
Commercial Sales	Bob Grosz	Launch of Smartbox – hospitality/built customers	- IA (conversation with Rick Hodgkiss): Dependence on 3rd parties for manufacturing / engineering (Pico Digital) as well as Nagrastar and SmartDTV for smartcards. (EchoStar engineering did not design Smartbox.)	M	H	4	- IA: Rollout is only to new activations, so existing customers won't be impacted in the case of tech. failure; - Extensive in-house testing on equipment as well as field trials; - Provisions in contracts with 3rd parties for non-delivery of agreed upon product; - Can continue to use current equipment if necessary	M	L	2	—	—		No audit	Technology appears to have been tested prior to launch and impacts a limited number of customers at this time; contract agreements exist between DISH and third party provider. No significant risk noted at this time to justify a separate audit project.	Y	

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Department	Interviewee	Department Objectives	Potential Process Specific Risks	INHERENT RISK IMPACT	INHERENT RISK THRESHOLD	INHERENT RISK SCORE	Control / Mitigating Factors	RESIDUAL RISK IMPACT	RESIDUAL RISK THRESHOLD	RESIDUAL RISK SCORE	Requested Audit Area	IA Suggested Audit Areas	COMMENTS	Audit or No Audit?	IA RATIONALE FOR AUDIT DECISION	CAE Approved?	notes
Commercial Sales	Bob Grosz	IA: The goal corresponding to the stated risk is to improve revenue assurance controls.	- Inadequate bulk drop count verifications - While it's likely we'll activate some properties with low drop counts, appropriate attention may not be given to those with consistently low counts (that fail to grow as intended).	M	H	4	- Reporting showing drop counts per property. - Reporting showing trends on revenue, net additions, churn, etc. - Drop count verification process for bulk customers (found to be not effective in 2013 audit).	M	H	4	- Bulk drop count verifications. We may activate a property with low drop counts, but we see many with really low counts. What are we doing to validate these? (Note: We've audited current verification processes, which were not effective, but Bob is also concerned about properties that were signed up years ago).	—	—	No audit	Follow-up Commercial Sales Revenue Assurance audit to be scheduled for Q1 2014. Original audit addressed current drop count verification processes, but not those accounts activated prior to mid-2012. Separate audit not planned, but follow up audit can include financial analysis on (lack of) pre-2012 drop count verification, in addition to normal action plan validation efforts.	Y	
Commercial Sales	Bob Grosz	Update Public/Private programming offers – migrate to residential packages instead of a la carte (ext. May 2014)	- Organizational: Being prioritized on programming deals - Communication with other departments (lower risk today) - Gaining consensus at executive level for new initiatives	M	M	3	- Salespeople know how to sell residential, which is the rationale for making the switch. Sales are too different for a la carte, and our expertise is in residential packages. - Utilize existing CSC operations to take care of commercial customers (once the change is made)	M	L	2	—	—		No audit	Planned process change, but will utilize existing people, processes and technology (through current residential programming offers and sales agents.)	Y	
Commercial Sales	Bob Grosz	Implement Commercial Impressions Strategy	- Today, we don't utilize Rentrak or Nielsen to monitor commercial viewing behavior.	M	H	4	N/A - Would like to begin doing this so that we can not DISH acquisition ads for commercial customers	M	H	4	—	—		No audit	DISH Viewing Data audit completed Q4 2013; however, action items from that audit are not applicable to commercial customers (due to technology constraints with BigBird). Strategic changes will impact control environment; no audit planned at this time, but consideration can be made in future months.	Y	
Commercial Sales	Bob Grosz	Deploy Shared Antennae System in MDU	- Gaining consensus at executive level for new initiatives - IA: Gaining consensus from MDU property owners (right of entry agreements) - Operational changes (DHS Installations)	M	M	3	N/A - Bob feels shared antennae will help to lower installation costs since MDU properties tend to have high churn.	M	L	2	—	—		No audit	Expertise does not currently exist within the department to add value in a consulting role for this initiative. Objective is focused on third party agreements / negotiations.	Y	
Commercial Sales	Bob Grosz	IA: The goal corresponding to the stated risk is to improve service levels to commercial customers.	- MDU Database: It's used to flag accounts as commercial, and then the call should be routed to commercial CSRs and/or private cable operators. Bob is not sure what the downstream impacts are if the database makes the wrong decision – could lead to unnecessary truck rolls, poor customer experience, etc.	M	M	3	N/A - Bob didn't know how the "database" determines whether an address is an MDU or residential.	M	M	3	- System integrity / accuracy for flagging MDU addresses (Bob didn't have a lot of details on what could go wrong or what the system is called) Assessment of downstream impacts are if a property is flagged incorrectly.	—	Note: Interview with Russell Bangert (Director, Direct Sales) indicates Commercial Sales is in litigation involving PPV charges for commercial accounts that are set up as residential (fraudulently) because residential PPV rates are cheaper.	Audit	Per client request; process owner is concerned about the system / database accuracy. Given fraud concerns and potential customer impact, this is an area where IA can add value.	Y	
Commercial Sales	Bob Grosz	IA: Manage fraud	- Retailer Fraud (phantom accounts - we don't require a credit card or SSN or prepayment to activate commercial accounts) - Lack of business ID Verification when signing up commercial accounts (although bad debt write-off is low)	M	M	3	- Plan to implement business ID verification in January with Equifax. Per Mark Weddle: This will be a deterrent as Equifax will look for a valid tax ID at a valid address, but this information is readily available on state websites, so phantom accounts can still be created. - Retail Services began (in late 2012) auditing the prior day's commercial activations (public and private) to identify phantom accounts. They still see about 12% fraud.	M	L	2	—	—	—	No audit	Mark Weddle's team in Retail Services has begun working with Commercial to investigate retailer fraud. Will be monitored and reported in monthly Fraud Offenders' Meeting.	Y	

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Corporate Communication	Robert Toevs	Communications – Internal and External - Re-vamp external communications and develop processes for internal communication o Build team within department o Increase or maintain department performance o Monitoring Media Blogs and stepping in when issues come up	- Hiring and employee retention - Corporate policies and procedures – Negative culture - No clearly defined corporate risk management process – elements are in place, but are de-centralized - Reputational risk	L	M	2	- Manage risks as they arise within the company - Maintain good management practices including open forums for discussing company / cultural concerns	L	M	2	Centralized risk management process to manage financial, operational and reputational risks	—		No audit	Requested audit discussed and not determined to be a key area of value add for audit to review; something IA could become involved with pending Corporate Communications initiatives on new process.	Y	
Corporate Customer Care Operations	Melissa Gonzalez	Support the business	- Conflicting priorities - Lack of resources	M	M	3	- Engage the right people and obtain approvals - Communicate with COO and SVP to justify priorities	M	L	2	- Believes there is a lot of "busy" work going on. - CCB Initiatives: Lack of SVP / EVP knowledge about "approved" initiatives, ending up with cancelled work once a little more digging is done.	—	- Follow up planned in 2014	No audit	Separate audit is not planned; however, concerns noted relate to existing action plans from the Project Initiation and Approval (CCB/PSO) audit (follow up to be performed in 2014).	Y	
Corporate Development	Ted Henderson	Sell off commercial part of DishNet (Liberty Bell) (~ $2M)	- IA: None were stated, but need to find a buyer if we decide to sell	L	L	1	- Very small sale: ~ $2M; - We have an option to buy off remaining 10% of Liberty Bell that we don't own if we want to (in 12/13). - Charlie Ergen ultimately decides on acquisitions	L	L	1	—	—	—	No audit	Executive management handles key decisions around M&A including spin offs or sales. Expertise does not currently exist within the department to add value in a consulting / M&A role for these types of initiatives.	Y	
Corporate Development	Ted Henderson	Broadband wireless – acquisition of Light Squared being looked at. (If we purchase them, we'll also be taking on their satellites and	FCC approval on spectrum - example: If we win Light Squared in auction, we will have to wait 6-9 months for FCC approval before we can do anything operationally.	H	H	5	- "All direction is dictated by Charlie Ergen."	H	H	5	—	—	Ted and his team do the due diligence on acquisitions and involve larger teams from finance, HR, accounting, etc. for larger acquisitions. He can't think of a need for	No audit	Executive management handles key decisions around M&A including spin offs or sales. Expertise does not currently exist within the department to add value in a consulting / M&A role for these types of initiatives.	Y	
Corporate Development	David Zufall	Determine "right way" to enter wireless business and roll out	- Limitations due to partnerships (have to find right agreement / venture) - Lack of sufficient resources	H	H	5	- Ongoing trial evaluations using existing spectrum (Nielsen) - Assessments of available paths, development timelines, technical risks and specifications	H	M	4	TBDs on contract agreements being established	—		No audit	Until formal decisions and/or progress has been made on the wireless business decision, there are no processes/procedures to assess. Expertise does not currently exist within the department to add value in a consulting / M&A role for this initiative.	Y	
Corporate Development	Tom Cullen	Investigate potential acquisitions	- Wireless business / spectrum takes priority - High margin / low SAC products erode market share (such as use of Roku box that is self-installed) - Over-The-Top (OTT) subscription services	H	H	5	n/a	H	H	5	—	—	—	No audit	Executive management handles key decisions around M&A including spin offs or sales. Expertise does not currently exist within the department to add value in a consulting / M&A role for these types of initiatives.	Y	
Corporate Development	Tom Cullen	Manage wireless initiative impacts (spectrum auctions, LightSquared purchase, etc)	- Lack of broadband pipe - FCC spectrum screenings (determining how spectrum can be used)	H	H	5	n/a	H	H	5	—	—		No audit	Until formal decisions and/or progress has been made on the wireless business decision, there are no processes/procedures to assess. Expertise does not currently exist within the department to add value in a consulting / M&A role for this initiative.	Y	

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Department	Interviewee	Department Objectives	Potential Process Specific Risks	Inherent Risk Impact	Inherent Risk Likelihood	Inherent Risk Score	Controls / Mitigating Factors	Residual Risk Impact	Residual Risk Likelihood	Residual Risk Score	Requested Audit Area	IA Suggested Audit Area	COMMENTS	Audit or No Audit?	IA RATIONALE FOR AUDIT DECISION	CAE Approved?	Notes
CSC	Kathy Schneider, Alex Greengold, Pat Joe, Darren Swanson	Reduce call-in rate	- Regular takedowns and outages (i.e. removing channels) – impacts agent stress levels, attrition rates, and subscriber loss - Poor communication and teamwork with other departments – upstream and downstream (happens frequently) - Price changes and new lines of business (broadband transitions, wireless) - Poor or non-existent Work-from-Home and agent training - Customers being defrauded (agent driven or external factors)	H	H	4	- Communicate as much as possible with other organizations; difficult when there are opposing objectives. CSC is involved in CCB (change control board) meetings when projects affect the org, but CCB often only includes IT projects and does not give a full picture of things that may affect CSC. - Existing ERT team is now more focused with groups especially for Fraud and Tool Exceptions - New initiatives being implemented based on 2013 repeat calls analysis (IA)	H	M	4	Communication between all upstream orgs and CSC to reduce downstream negative impacts	Repeat Calls Analysis (postponed in 2013)	- Increasing outsourced sites – Latin America and overseas – and work-from-home agents - Changing incentives, quality, and reporting - Assuming ownership of Protection Plan Revenue - Bringing all partners into Aspect (scheduling tool) - Researching retention of 100% call recording for both OB O and Outsourced call centers (being considered)	No audit	Requested audit discussed and not determined to be a key area of value add for audit to review as this is an informal process impacting all company operations - continued focus on communication is part of overall company culture and discussions initiated as part of LEAD / management training	Y	
CSC	Kathy Schneider, Alex Greengold, Pat Joe, Darren Swanson	Work with budget and reduce costs – through avenues such as lower average handle time (AHT), warm transfers, reduced attrition	- Regular takedowns and outages (i.e. removing channels) – impacts agent stress levels, attrition rates, and subscriber loss - Poor communication and teamwork with other departments – upstream and downstream (happens frequently) - Price changes and new lines of business (broadband transitions, wireless)	H	M	4	- Communication with other organizations (see note in K40) - Regular monitoring of key metrics and follow up as needed based on site performance (IA)	H	M	4	—		—	No audit	Regular monitoring of key metrics exist and are provided to executive management. Follow up is performed as needed based on site performance. CSC has performed benchmarking and best practice research in the past at an industry level, and continues to hold focus groups and solicit agent feedback for improvements at the site level.	Y	
CSC	Kathy Schneider, Alex Greengold, Pat Joe, Darren Swanson	Increase number of outsourcing and work-from-home agents	- Poor or non-existent Work-from-Home and agent training - Third party (vendor) reliance (IA)	H	L	3	- Vendor contract agreements / SLAs (IA) - Communication with other organizations (see note in K40)	M	L	2	—	—		No audit	Outsourced call center audit (and follow up review) was performed in 2013. Increasing agents should not have a significant impact on operations, as the processes defined were found to be sufficient to address key risks.	Y	
CSC	Kathy Schneider, Alex Greengold, Pat Joe, Darren Swanson	Increase customer satisfaction – internally and externally (ID Power, ACSI)	- Regular takedowns and outages (i.e. removing channels) – impacts agent stress levels, attrition rates, and subscriber loss - Poor communication and teamwork with other departments – upstream and downstream (happens frequently) - Price changes and new lines of business (broadband transitions, wireless) - Poor or non-existent Work-from-Home and agent training	H	M	4	- Communication with other organizations - Existing ERT team is now more focused with groups especially for Fraud and Tool Exceptions - Timeframe for customer identification via television reduced from 10 min to 2 min (validation of identity / service) - Surveys are performed that request customer feedback; results are reviewed (IA+)	H	L	3	—	—	—	No audit	Regular monitoring of key metrics exist and are provided to executive management. Follow up is performed as needed based on site performance. CSC has performed benchmarking and best practice research in the past at an industry level, and continues to hold focus groups and solicit agent feedback for improvements at the site level.	Y	
CSC	Kathy Schneider, Alex Greengold, Pat Joe, Darren Swanson	Improve agent morale at the sites	- Regular takedowns and outages (i.e. removing channels) – impacts agent stress levels, attrition rates, and subscriber loss - Poor communication and teamwork with other departments – upstream and downstream (happens frequently) - Price changes and new lines of business (broadband transitions, wireless) - Poor or non-existent Work-from-Home and agent training	H	H	5	- Communication with other organizations (see note in K40) - Timeframe for customer identification via television reduced from 10 min to 2 min (validation of identity / service) - Agent focus groups / feedback gathered periodically (IA) - Executive level visits / interaction (IA)	M	M	3	—	—		No audit	Regular monitoring of key metrics exist and are provided to executive management. Follow up is performed as needed based on site performance. CSC has performed benchmarking and best practice research in the past at an industry level, and continues to hold focus groups and solicit agent feedback for improvements at the site level.	Y	
CSC	Kathy Schneider, Alex Greengold, Pat Joe, Darren Swanson	Improve relationships with upstream orgs of business (Sales, Programming, DNS, etc.) for overall customer service impact	Poor communication and teamwork with other departments – upstream and downstream (happens frequently)	H	H	5	- Communication with other organizations (see note in K40)	H	M	4	—	—		No audit	Discussion was held that communication across the business is a risk that all organizations face; however, there is not a key audit idea to be addressed. Continued focus on breaking down silos and improving communication is a focus area of the LEAD program, which is targeted for management and exceptional individual contributors company wide.	Y	

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CSC	Kathy Schneider, Alex Greengold, Pat Joe, Darren Swanson	IA: Manage fraud	- Incentive programs – P4P and upsell - Cramming / slamming accounts and gaming metrics - Credit Card theft	H	M	4	- Manage outlier incentive payments and trending reports - Existing ERT team is now more focused with groups especially for Fraud and Tool Exceptions	M	M	3	—	—		No audit	Incentive payments and key performance metrics are monitored and reported on regularly. CSC Incentive audit was performed in 2013 with no significant findings; payments are based on reported metrics. New changes in the CSC organization have created a specialized fraud team.	Y	
Direct Sales	Russell Bangert, Kieran Callaghan	Implement a system that enables 100% of all phone calls and computer screen shots to be recorded	- Lack of approval / support from executive management - Concerns from Legal that all recordings could be used during litigations	M	M	3	N/A - discussions between executives will provide priority outcome; however, reporting currently exists on key direct sales metrics to monitor agent behavior	M	M	3	—	—	Update: Separate interview with Kieran Callaghan indicates he's received approval to record 100% of all calls, but not screen shots. It's been included in the budget and approved by Bernie Han.	No audit	Possible change indicated by the business; this is not yet a confirmed project, so will remain on consideration for future assessments. Current QA system was tested as a part of the CSC Alvin investigation (and follow up review) in 2013.	Y	
Direct Sales	Russell Bangert, Kieran Callaghan	Develop a social media team to market to complaints being posted about competitors	- IA: Compliance with TCPA legislation (outbound marketing) - Operational changes (newly created team will require policies, procedures, staffing, etc.) - Approval to create new team from executive management	L	L	1	If approval is granted to form a new team, strong policies and procedures are in place for TCPA compliance	L	L	1	—	—	**Suggest Russell contact Keith Nyhouse for input / insight	No audit	Social media audit was completed in 2013; suggestion was made to have the Direct Sales team work with Marketing to gain insights and have consistency. No additional audit planned.	Y	
Direct Sales	Russell Bangert, Kieran Callaghan	Obtain 3.1M activations	- Sales goals are unachievable and could impact the retention of quality sales agents - Compensation plan approvals are difficult to obtain given competing priorities / strategies	H	H	5	- Discussions are underway regarding a new compensation plan, but current plan incents sales - Metrics are available for every sales goal throughout the day	H	H	5	—	—	Impact and likelihood remain high as sales goals are considered to be "unattainable."	No audit	Separate audit is not planned; however, concerns noted relate to existing action plans from the Compensation Incentive Plans audit (follow up to be performed in 2014 - addressing Direct Sales, Indirect Sales, Ad Sales, and DNS organizations).	Y	
Direct Sales	Russell Bangert, Kieran Callaghan	Implement QA function - separate from CSC	- Existing QA function focuses on CSRs and does not provide helpful feedback - IA: Will need executive approval to form a separate QA function when one already exists (may be deemed inefficient)	M	H	4	N/A - Process being developed to create new QA function dedicated to sales team (modify the selection process to listen to calls based on the outliers in the metrics). - Some calls are currently monitored by QA - Metrics reporting is available on each agent to identify "outliers"	M	M	3		Direct Sales Quality Assurance (QA) Processes	I would only want to perform this audit if Direct Sales starts up its own QA function. Current QA processes focus on the majority of incoming calls, which are service-related (and CSC QA process recently changed to pass/fail ratings on 5 general categories).	Audit	Pending implementation of this new process, IA felt an audit would be value add. QA monitoring is a process that can identify several issues including inappropriate customer interactions and improper sales methods, which can also impact downstream customer expectations and agent incentive payouts.	Y	
Direct Sales	Russell Bangert, Kieran Callaghan	IA: Manage fraud	- Duplicate accounts, gift cards being provided by agents to sign up a new customer, Refer-A-Friend fraud (using $50 credit to lower 1st month's bill as a closing tool rather than a tool to drive new activations)	H	H	5	- Sales Integrity team reviews sales for accuracy and appropriateness - Duplicate account reporting exists (although currently not being utilized to charge back sales agents as there are issues with the report) - Reporting on agents exists to identify those with unusual activity with respect to gift cards and Refer-A-Friend - New sales application (Axiom) makes it more difficult to build duplicate accounts	M	H	4		Review of Sales Integrity Team processes and Direct Sales reporting for effectiveness in identifying fraudulent activity. (Russell feels confident about current reporting, but his goals are based on activations.)	We are currently performing an audit on duplicate account processes (Q4, 2013), and will likely perform a follow-up in 2014.	Audit	Team currently exists to identify and address possible fraud; however, there continues to be fraudulent issues and extensive follow up needed. Audit intended to evaluate effectiveness of the existing team.	Y	
Direct Sales	Kieran Callaghan	Grow to maturity the new "Campaign Team" – (take calls that used to go to CSC when new customers cancel an open new connect work order.)	- Ineffective identification of open new connect work orders - Poor data collection (used to determine root cause of attempt to cancel) - New team may not be cost effective (i.e., payroll costs may not drive new activations more effectively than current CSC/Loyalty process)	H	M	4	- IVR will be used to determine if the caller has an open new connect work order and then the call will be auto-routed to completion team queue - Questions will be developed to determine root cause of attempt to cancel - Treatments will be developed to prevent customer from disconnecting based upon the identified scenario	M	M	3		Completion Team Process Review -- analyze data collection techniques and processes used to save new customers who attempt to cancel an open new connect work order	—	Audit	New team to be created increases risks in control environment, introduces unknowns in data analytics, and could lead to inefficient cost saving behaviors.	Y	

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Direct Sales (DISH One)	Amir Ahmed	Grow business: Attain door-to-door activation goal; Expand to national level rather than just in Utah; Have 1,000 door-to-door sales reps by May of 2014.	- Recruiting competition for D2D (door-to-door) sales reps	L	M	2	- Possible partnering with door-to-door security firm (Vivant) and others to also sell DISH - Plans to build upon DISH's Intern program to recruit freshmen and sophomores from select universities for summer sales work	L	M	2	--	--		No audit	Acquisition of DISH One is very new, and recently had new executive ownership assigned. Time needs to be allowed for executive management level assessments and change. As this area grows, additional consideration can be made for future audits.	Y	
Direct Sales (DISH One)	Amir Ahmed	Implementation of DISH financial and inventory controls for Dish One	- Lack of financial controls - No inventory controls (although they are now purchasing directly from DISH) - 80% of payroll is processed manually (plans to convert to DISH system soon) - Limited budget - Poor inventory controls - Misuse of AMEX cards ($3K - $5K limit for Region Managers with no oversight in the past) - No clear oversight of cash flow	L	H	3	- Currently implementing DISH financial controls (including monthly P&Ls) - Purchasing inventory from DISH - Dedicated person (Jeremy Jackson) to manage apartment rental expense	L	M	2	- Analyze processes for effectiveness in monitoring cash inflows/outflows. - Review inventory controls for compliance with DISH procedures.	--	May not choose to do these audits due to materiality.	Audit	Acquisition of DISH One is very new, and recently had new executive ownership assigned. While time does need to be allowed for executive management level assessments and change, asset management (specifically cash and inventory) is a higher risk area than operational process. During times of change, potential for theft / fraud may increase due to employee uncertainty.	Y	
Direct Sales (DISH One)	Amir Ahmed	Certify technicians	- Training required from DNS	M	L	2	- DNS has provided training and certification requirements	M	L	2	--	--		No audit	Risk not significant; given leadership changes and existing controls on the DISH side, IA felt this was an area the business could address initially on their own through new management oversight and utilization of existing processes.	Y	
Direct Sales (DISH One)	Amir Ahmed	IA: Manage fraud	- Inventory theft - Misuse of AMEX procurement card by Regional Managers - No clear oversight of cash in / cash out	L	H	3	- Currently implementing DISH financial controls (including monthly P&Ls) - Purchasing inventory from DISH - Dedicated person (Jeremy Jackson) to manage apartment rental expense	L	M	2	--	--		No audit	Risk not significant; given leadership changes, IA felt this was an area the business could address initially on their own through new management oversight, including implementation of dedicated resource to manage.	Y	
DNS	Nick Rossetti	Deliver to capacity (have resources / technicians necessary to fulfill sales and do it as cost effectively as possible – focus on cost per point)	- Economic impact on technician wages – if economy recovers, could drive wages up - Recruiting and retaining internal and external employees greater than 90 days (market dependencies) - Did not meet cost targets for 2012	H	M	4	- Forecasting and monthly RPM (resource planning management) report - Resource Planning tool (RPT) that occurs daily and weekly - Top level forecasting, reporting at the national / local levels (could be better tied in with sales and marketing) - Plan to focus on productivity and non performing technicians in 2013 to monitor the balance between resources and cost - Currently focusing on reducing overtime	H	L	3	--	--	- ETA direct system could use greater flexibility to account for the learning curve to show a true picture of production. - Will use Quality Assurance (QA) more in the future – role of QA has changed over the years from a teaching tool to an audit tool. They are still fine tuning the process to find a balance between the two roles.	No audit	Delivering to capacity and focusing on cost will be addressed in the IA-suggested audit of Technician Dispatch Processes (listed under Ron Grady).	Y	
DNS	Nick Rossetti	Focus on key performance indicators (KPIs) such as customer satisfaction scores, completions, and connectivity (specifically Hopper with Sling connectivity)	- Recruiting and retaining internal and external employees greater than 90 days (market dependencies) - IA: training of new techs (noted as an issue in SHS audit and DNS site visits audit in Q4) - IA: QA process (noted as an issue in 2013 QA audit	H	H	5	- Forecasting and monthly RPM (resource planning management) report - Resource Planning tool (RPT) that occurs daily and weekly - Top level forecasting, reporting at the national / local levels (could be better tied in with sales and marketing)	M	M	3	--	--	QA Follow-Up audit planned for Q1 2014. There will be a repeat finding of techs not receiving appropriate training prior to beginning work in the Q4 2013 DNS Site Visits Audit.	No audit	2013 audits were performed that included these risk areas and action plans are in progress; also, follow up audits are scheduled for 2014 to assess implementation. No separate audit planned.	Y	

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DNS	Nick Rossetti	Focus on the financially healthy third parties and getting the same experience for the customer regardless of the delivery method (DNS technician or subcontractor).	• Reducing the amount of sub-contractors – going to maintain the same distribution percentage, but just have fewer sub-contractors (i.e. from 140 to 120)	H	M	4	• 3rd party performance is measured by customer satisfaction scores and trouble call ratings as well as signal strength (measured by QA inspections)	M	M	3	—	—	QA Follow-Up audit planned for Q1 2014.	No audit	No separate audit planned. 2013 audits were performed that included these risk areas and action plans are in progress; also, follow up audit is scheduled for 2014 to assess implementation.	Y	
DNS	Nick Rossetti	IA: Manage fraud	• Fraudulent use of Movers and Missing TV2 Work Orders	M	H	4	• Movers fraud is part of monthly Fraud Offenders' meeting (recent spike in activity that has not been explained) • Missing TV2 is a new issue that will likely be added to monthly Fraud Offenders' meeting for regular tracking (audits being performed by Retail Services)	M	H	4	Audit (or monthly fraud reporting) of Missing TV2 work orders	—	To become part of monthly fraud reporting (initial audits performed by Retail Services). IA currently meeting with the business to determine magnitude of problem and processes to address the issue going forward (both internally and externally).	No audit	Risk area will be addressed via ongoing monthly fraud reporting processes; Retail Services team performs initial audit reviews.	Y	
DNS	Erik Carlson	Improve Smart Home Sales (SHS) processes	• Lack of automation between inventory and customer billing results in manual sales processes that are prone to error (finding in 2013 SHS audit) • Technician compensation is not impacted if customer disputes SHS charges (i.e., tech still receives credit for the sale)	M	H	4	• IT Project has been submitted (currently on hold) to automate inventory/billing process. In the meantime a manual reconciliation process is being rolled out in Nov. 2013 • New reporting exists to monitor technicians with high levels of SHS adjustments • New CMO process exists to correct	M	M	3	—	—	SHS Follow-Up audit completed in 2013.	No audit	SHS audit (and follow up review) performed in 2013 - no additional work needed at this time.	Y	
DNS	Erik Carlson	Reduce costs (fuel, productivity improvements, etc)	• Poor system (Oracle) for managing warehouse inventory • Inventory theft • Unknown impacts from healthcare reform - Unnecessary trouble calls / excessive job volume	H	M	4	• Report monitoring on usage levels • New reporting under a platform called Tableau is planned that should provide accurate reporting on ALL key DNS metrics, including cost, productivity, etc.	H	L	3	• Supply Chain Management processes: Erik feels that Echostar does not consistently obtain multiple bids for materials they purchase on Dish's behalf and that what they do buy usually comes from Tiger Tech.	—	—	No audit	Risks addressed via the DNS Materials Procurement audit being performed currently in Q4 2013.	Y	
DNS	Erik Carlson	Rebalance DNS compensation plans (e.g., make CSAT less important as scores are already very high)	• IA: Gaining approval from HR • IA: Ensuring that the plan drives the desired behavior	H	M	4	• IA: DNS Analysis of comp plan on a regular basis in conjunction with desired behaviors	M	M	3	—	—	—	No audit	Separate audit not needed; Compensation Plan audit performed in 2013, with a follow up scheduled for Q1 2014.	Y	
DNS	Ron Grady Anthony Bowling	Enhance leadership by getting more focused and precise through better metrics and useful data analytics	• Millions of manual inventory transactions • Chasing too many targets and losing focus • Being overwhelmed by unuseful data • Not having the right data, tools and processes to make decisions	H	M	4	• Identify # of techs needed in what locations by looking closely at volume, hire remote techs at the areas that need such service. • The Command Center and DNS Finance monitor these risks / processes using the ETA Direct tool. This tool enables us to look at capacity and volume, analyze drive time and miles, identify financial benefits, and track customer demand. • Inventory mgmt and SHS(transition to more automated processes (less susceptible to theft) • DNS Process Improvement team will clean up SKU numbering (increasing efficiency in warehouse) and automate inventory movement on and off vehicles • Implementation of Tableau for real time metrics reporting	M	M	3	• Part # logic, clean up of SKUs should allow us to better utilize min-max planning	—	A new reporting/data system, called "Tableau" is currently being configured for use. Contact: Brian Nickelson (Director of Operations, DNS); planned launch 2014. Part # logic is going to be addressed by Jeremy McCarty's team in DNS, so not really a need for an audit.	No audit	Process owner requested, however IA does not feel there is a need for separate audit at this time. There is a planned launch in early 2014 to partially address these concerns, as well as a new process improvement team established.	Y	

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DNS	Ron Grady Anthony Bowling	Improving the onboarding process for new hires and development of mentoring programs	- Generally takes 6-9 months to get a new tech "up to speed" with the skill sets and performance standards required • Specialized skill set training now required (DishNet, SHS) -- additional training will need to be developed as new products/technology are introduced	H	H	5	- Identify # of techs needed in what locations by looking closely at volume. Hire remote techs at the areas that need such service. • IA: Dedicated DNS Training team and development of new Learning Management System (LMS)	H	M	4	—	—	We may conduct an audit of overall HR processes (including training and onboarding). See Human Resources (Eric Wohl).	No audit	No audit specifically planned to address DNS training; consideration is noted below for overall recruiting processes within HR and timely on-boarding (as it relates to employee equipment).	Y	
DNS	Ron Grady Anthony Bowling	Continuation of "big hit" metrics: Balanced scorecard to determine what's best for the business; continue to measure and monitor each tech's activity on business, customer experience, and employee experience	- Utilizing ETA Direct now to look at capacity, drive time/miles - Command Center and DNS Finance not working together to optimize financial benefit in terms of scheduling - Millions of manual inventory transactions - Not chasing too many targets and losing focus	H	H	5	- Identify # of techs needed in what locations by looking closely at volume. Hire remote techs at the areas that need such service. • The Command Center and DNS Finance monitor these risks / processes using the ETA Direct tool. - DNS Process Improvement team will clean up SKU numbering (increasing efficiency in warehouse) and automate inventory movement on and off vehicles	H	M	4	—	—		No audit	Various DNS operations were covered in multiple DNS audits during 2013; follow up reviews are planned in 2014, but additional audits will not be planned (aside from annual DNS site reviews).	Y	
DNS	Ron Grady Anthony Bowling	Recruiting and retaining better talent (attrition is expensive)	- Finding talent with the right skill sets (which change as new technology is introduced, such as DishNet) - Geographical coverage needs	H	M	4	- Identify # of techs needed in what locations by looking closely at volume. Hire remote techs at the areas that need such service. - Compensation plans to reward correct behaviors - Training / QA programs	H	M	4	—	—	Compensation Follow-Up Audit planned for Q1 2014	No audit	Separate audit not needed; Compensation Plan audit performed in 2013, with a follow up scheduled for Q1 2014.	Y	
DNS	Ron Grady Anthony Bowling	Developing a targeted approach to workforce management. Having technicians in the right place, at the right time (scheduling), and with the proper skill sets (i.e. A DishNet technician)	- Chasing too many targets and losing focus • Multiple sources of data used to report on metrics • IA: Forecast inaccuracies (previously audited by IA)	H	M	4	- Identify # of techs needed in what locations by looking closely at volume. Hire remote techs at the areas that need such service. • The Command Center and DNS Finance monitor these risks / processes using the ETA Direct tool. - Implementation of Tableau for one source of reporting (real time)	M	M	3	—	Technician Dispatch Process	Follow-up audit also planned for command center forecasting for Q1 2014	Audit	Supported also by DNS ride-a-long observations, risk of having technicians at the right place, right time could be related to the dispatch process. Inefficiencies impact customer satisfaction and costs.	Y	
DNS	Ron Grady Anthony Bowling	Developing methods that will drive sustained performance results	- Millions of manual inventory transactions - Chasing too many targets and losing focus - People / capacity / workforce management challenges - IA: QA of installations found to be lacking (audit in 2013)	H	M	4	- Identify # of techs needed in what locations by looking closely at volume. Hire remote techs at the areas that need such service. - The Command Center and DNS Finance monitor these risks / processes using the ETA Direct tool. - Implementation of Tableau for one source of reporting (real time) - Compensation plans designed to drive correct behaviors - Redesign of QA process (per Erik Carlson)	M	M	3	- Monitoring compliance with corporate directives, established via new DNS Process Improvements team (including use of the new Tableau system)	—	—	No audit	Compliance with corporate directives is changing, so a specific audit cannot be defined at this time. Certain risk areas will be included within the planned follow up audits surrounding DNS QA processes and compensation in 2014. Audit plan will likely change to include new processes as necessary.	Y	

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DNS	Dennis Newman	Attain cost goals via reduced spend (cost per point) and reduced volume of work (in terms of "unnecessary" work)	- Increased hiring costs - Workforce productivity drove overtime, and new technicians aren't as productive as established ones. - Attrition not controlled - Incentives paid to RSPs increased due to good performance on key metrics. - Cost also includes SHS, which was greater than planned, but does not take into account SHS sales, which were also greater than budget. - Delays in new initiatives / contracts through areas of the business (IT or Legal) - Inventory theft - Unnecessary Work order creation (truck rolls) – 3rd parties and internal techs	H	H	5	- Extensive reporting on metrics exists - Project management process - Use of Tableau for real time reporting that will allow managers to see metrics quickly and Dennis's team to do process improvement analysis	H	M	4	Same areas audited in 2013, particularly those related to inventory control processes (DNS Site Reviews, DNS OAS, SHS, Work Order Creation / Modification, DNS Payroll NR, etc)	DNS Site Reviews	Changes in the next 12-18 months • Still in the process of retiring their SQL server and finalizing transition to Data Warehouse for reporting (which will be supported by IT). • Tableau – new system for consolidated reporting. Should provide the following: o Time for managers to see metrics quickly o Consistency in reported numbers (doesn't exist today due to operational numbers coming from multiple sources) o Allows Dennis's team to do process improvement analysis • Launching new software: Learning Management System and Performance Management Systems to be used by all of DNS	Audit	Various DNS operations were covered in multiple DNS audits during 2013; follow up reviews are planned in 2014. Audits listed will be performed based on decision to review DNS sites on an annual basis.	Y	
DNS	Dennis Newman	Improve performance on usual operational metrics, including: Completion rates, CSAT, decrease TC12 rate, reduce trouble call rate for Broadband (DishNet), SHS revenue growth	- Increased hiring costs - Workforce productivity drove overtime, and new technicians aren't as productive as established ones. - Attrition not controlled - Incentives paid to RSPs increased due to good performance on key metrics. - Cost also includes SHS, which was greater than planned, but does not take into account SHS sales, which were also greater than budget. - Delays in new initiatives / contracts through areas of the business (IT or Legal) - Inventory theft - Unnecessary Work order creation (truck rolls) – 3rd parties and internal techs	H	H	5	- Extensive reporting on metrics exists - Project management process - Use of Tableau for real time reporting that will allow managers to see metrics quickly and Dennis's team to do process improvement analysis	H	M	4	- Traffic violations: Dennis isn't sure how we control (Abe Stephenson primary contact) - Fuel card providers: We've solicited bids in the past but Dennis isn't sure of the frequency - Lease vs. Owning Fleet: This hasn't been looked at recently. We buy after a lease runs out, so 25-30% of fleet is "off-lease" at any given time.	—	—	No audit	Traffic violations: Low risk/low impact, recommend no audit; Fuel Card providers: Potentially include in DNS materials procurement audit (Q4 2013); Lease vs. Own: Fleet Management audit planned for Q4 2013.	Y	
Facilities / Real Estate	Jeff Gordon	Engage a developer for DNS sites and revise them all within 3 years to meet & objectives	- Financial benefit in developer relationship - Poor lease agreement templates - Confusion and/or resistance to change regarding DISH vs EchoStar real estate functions / purpose / relationships	M	H	4	- Defining a process to manage a centralized person / team for all business orgs to manage sites, get RFPs, build necessary PARs, etc.	M	M	3	—	—	—	No audit	Management oversight of DISH facilities is a new role (changing environments); no significant risks were noted during interviews. Ongoing assessment and management oversight exists during transition and ability of new executive to team existing processes. No audit planned at this time, but open for consideration pending any raised concerns.	Y	
Facilities / Real Estate	Jeff Gordon	IA: Manage fraud	- Conflicts of interest / kickback fraud relationships	M	L	2	- Management oversight of contract agreements - Gift policy (if followed)	M	L	2	—	—	—	No audit	While fraud may occur, existing oversight for signing authority for contracts and multiple agreements needed to finalize agreements with third parties, risk level is not likely significant.	Y	
Finance	Steve Swain	Prepare timely and accurate budgets (IA)	- Improper job coding - Inaccurate / unreliable data - Unknown opportunity costs with promotion pricing - Incorrect allocations, lack of controls, and continuous adjustments within dishNET Accounting	H	M	4	- Data Warehouse reconciliation process - Shadow IT team will manage concerns around data integrity - Consolidation of dishNET wireline with DISH - Combining Charis customer service center with DISH CSC	M	M	3	—	—	—	No audit	IA management feels that the risks are mitigated by raising controls and executive oversight, as well as extensive organizational involvement. Process is performed annually, and action plans from prior Capital PAR / ROI audit will involve quarterly reviews to budget impacts by project area.	Y	
Finance	Steve Swain	Perform financial analysis to support PARs (IA)	- Improper job coding - Inaccurate / unreliable data - Inaccurate financial decisions on a project (resulting in loss - IA)	H	M	4	- Defined processes on PAR process, requires executive level sign off for support (IA)	M	M	3	—	Accounting for Software Development	Fixed Asset Accounting (Michal Ann Haywood) meets with IT weekly to discuss time tracking, focus on audit suggestion would be IT projects	Audit	Known risk exists with improper tracking of IT labor costs and ability to manage the capitalization of such efforts. Audit suggestion also raised as a smaller item uncovered via the Capital PAR / ROI audit performed in 2013 (however, deeper dive was not performed).	Y	

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Finance	Jenny Palasz	Assist with acquisitions / new business opportunities	- Acquisitions and investments are not properly managed / accounted for.	M	M	3	- Due diligente procedures (informal)	M	L	2	—	—	2013 SOX deficiency noted from failure of Legal/Corporate Development to notify accounting of an investment (Sodgenet, immaterial).	No audit	There are no formally defined procedures for M&A activity, as executive management handles key decisions. Expertise does not currently exist within the department to add value in a consulting / M&A role for these initiatives.	Y	
Finance	Jenny Palasz	Manage Blockbuster Cash structure for possible liquidation	- Errors due to manual work with investments - Restrictions on cash changes on non-financial investments	M	M	3	- Authorization controls / use of PINs - SOX controls	M	L	2	—	—	—	No audit	Blockbuster functions are not significant compared to DISH materiality, but SOX controls are in place for proper cash management. With the announcement to close BB operations, separate audit review was not determined to be valuable use of IA resources.	Y	
Finance	Jenny Palasz	Monitor corporate credit cards.	Credit cards are issued to a very limited number of employees. Risk is very low here.	M	M	3	Strict signing authority controls in AP.	L	L	1	—	—	—	No audit	Strict signing authority controls in AP and very limited use of credit cards.	Y	
Finance	Jenny Palasz	Transition SATS treasury function to Hughes	- See SOX financial reporting risks and controls in TeamMate. Processes are the same.	M	M	3	- See SOX wps	M	L	2	—	—	—	No audit	Treasury controls are addressed as part of SOX work; transition of process to external party ownership minimizes impact to DISH.	Y	
Finance	Jenny Palasz	Manage corporate insurance policies (IA)	- Inadequate insurance (over/under)	H	M	3	TBD – Jenny's process	M	M	3	—	Insurance Coverage Review		Audit	No audit has ever been performed within this area according to management knowledge.	Y	
Finance	Jenny Palasz	Manage workers compensation benefits continuation letter process	- Letters are not sent by HR - Employees are receiving benefits without payment	M	H	4	- Weekly email to HR lists employees receiving workers compensation	M	M	3	Workers Compensation	—	—	Audit	Per client request; known concerns exist in the process due to improper handoffs. Non-compliance with regulations / laws could result in lawsuits, poor public perception, etc. No audit has ever been performed within this area according to management knowledge.	Y	
Human Resources	Eric Wohl	Continue to recruit new candidates in a timely manner.	- We are unable to fill open positions in a timely manner resulting in operational efficiencies, lost productivity and lost income. - The quality of our candidates diminishes. - Our cost to recruit increases significantly (poor reputation).	M	H	4	TBD (1) What is the time/cost to fill positions? Is there a metric tracking this? Note: 6 months is too long. (2) How is HR notified that there is a staffing need? (3) Is there excessive turnover? (4) Are job openings posted internally? On the web? (5) Are pre-employment tests conducted? (6) Are 360-degree interviews performed? (7) Are offers contingent on reference and background checks? (8) Is there an employee referral process in place?	M	M	3	—	Recruiting process	Maybe this is part of an overall HR department audit incorporating recruiting, onboarding, relocation expense/sign-on bonus, pay rate changes, compensation committee, performance evaluations/training, retention, terminations, and exit interviews.	Audit	Noted as a key concern across multiple interviews in 2013 and 2014. Lack of tracking / accountability exists around recruiting processes, and impacts to productivity can be felt across the company. Negative public perception could also feed these delays (company reputation, upfront assessments, etc), but without tracking / reporting it's difficult to identify root cause of reasons. IA feels value could be found here to identify key delays and drive improvements which could help company wide operations.	Y	
Human Resources	Eric Wohl	Retain our top talent.	- The cost of unwanted turnover can be 1.5 times the employee's annual salary. - The inability to retain top talent results in lost business and productivity.	M	H	4	- Implementation of LEAD program (IA) - Employee engagement survey and action on results as needed (IA)	M	H	4	—	—		No audit	Although risk is significant, changes have been put into place via the LEAD program and employee engagement survey to identify and address reasons for employee dissatisfaction. Audit is planned on upfront recruiting processes, management engagement and application of LEAD philosophies, as well as overall operational improvements that arise through separate audit projects, could mitigate increases in turnover.	Y	

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Human Resources	Eric Wohl	Ensure employees are trained in compliance areas that are part of their job responsibilities (IA)	Employees fail to comply with laws and regulations due to lack of training and an understanding of what they are required to do.	H	M	4	There does not appear to be any specific tracking of who has what compliance related responsibilities. In addition, there is no training plan associated with such.	H	M	4	—	Compliance Training Program (same with Compliance Dept Audit)	Audit our training program to determine if all employees with compliance related responsibilities have the necessary training to perform their jobs.	Audit	Risks exist due to lack of formalized processes and training (company wide) around compliance risk. Given nature of regulatory exposure, an audit project would highlight gaps and identify continued improvement areas.	[redacted]	
Human Resources	Eric Wohl	Maintain compliance with the Family and Medical Leave Act (FMLA)	Failure to comply will result in increased regulatory scrutiny, poor public perception, legal liability, and fines / penalties.	H	M	4	TBD	H	L	3	—	FMLA Compliance	Perform an audit of all significant HR compliance activities.	Audit	No formalized processes were noted to mitigate compliance risk. Given nature of regulatory exposure, an audit project would highlight gaps and identify continued improvement areas.	Y	
Human Resources	Eric Wohl	Roll out new Learning Management System (DNS)	- Budget constraints - Recruiting "better people" - Employees are not trained to do their jobs.	M	M	3	- Track voluntary attrition - P&L reviews - Employee engagement survey - LEAD program	M	M	3	—	—	—	No audit	As noted above: Recruiting and retention were both noted as key concerns across multiple interviews in 2013 and 2014 (recruiting audit captured). Learning system specific to DNS not noted as key risk area at this time, but can be reconsidered as part of future DNS audits and/or stand alone if deemed necessary.	Y	
Human Resources	Eric Wohl	Continue with LEAD implementation	- Budget constraints - Recruiting "better people" - Lack of buy-in from Chairman/CEO	M	L	2	- Track voluntary attrition - P&L reviews - Employee engagement survey - LEAD program	L	L	1	—	—	—	No audit	LEAD program is driven by executive level management; costs and results (via employee survey) are managed at CEO level.	Y	
Human Resources	Eric Wohl	Evaluate assessments and consider elimination of some (quantitative and verbal)	- If we eliminate the quant and verbal assessments, we could potentially hire employees that do not meet standards.	M	M	3	- Track voluntary attrition - P&L reviews - Employee engagement survey - LEAD program	M	L	2	—	—	—	No audit	As noted above: Recruiting and retention were both noted as key concerns across multiple interviews in 2013 and 2014 (recruiting audit captured). Use of assessments may be a consideration during that audit, but does not warrant a stand alone project.	Y	
Human Resources	Eric Wohl	Consolidate subject matter expertise / centralize shared services	- Lack of expertise in subject matter areas can lead to inefficiencies and non-compliance with policy, laws and regulations	H	M	4	- Training - Communication - Policies & procedures	M	M	3	—	—	—	No audit	Various compliance audits would address whether or not SMEs exist for the company / field.	Y	
Human Resources	Aaron LaPoint	Maintain EEO compliance	- Improper use of candidate selection methods (pre-qualify, screening, drug/background checks) (IA)	H	H	5	- Legal and Compliance monitor and manage the compliance risk	H	H	5	—	Equal Employment / Discrimination Compliance Audit	- Americans with Disabilities Act (ADA) - Civil Rights Act of 1964 - Age Discrimination in Employment Act of 1967	Audit	Key objective area for HR, however controls place reliance on Legal / Compliance team which has known gaps in the process. Lawsuits / fines / penalties could result from non-compliance to regulation, as well as negative public perceptions.	Y	
Human Resources	Eric Wohl	Continue to manage employee complaints	- Inadequate management of employee complaints could lead to high turnover, litigation, poor employee morale, and poor reputation.	M	M	3	- Ethicspoint - Investigations team	L	M	2	—	Complaints Tracking / Trending		Audit	As noted per the process owner, inadequate management of employee complaints could lead to high turnover, litigation, poor employee morale, and poor reputation. Existing processes are not well-defined / structured to monitor for repeat issues / trends that would help identify the need for additional training and/or policies. *Need to determine focus area*	Y	
Human Resources	Eric Wohl, Aaron LaPoint	Implement Affordable Care Act	- Ineffective use of resources - Excessive cost of implementation - Reduced coverage for employees - Increased cost for employees and DISH	H	H	5	- 2014 budget plans note a $15M expense tied to ObamaCare implementation (IA)	H	H	5	—	—	—	No audit	IA does not have current staffing expertise; can revisit post-implementation	Y	
Human Resources	Aaron LaPoint	Maintain EEO compliance	- Improper use of candidate selection methods (pre-qualify, screening, drug/background checks) (IA)	H	H	5	- Legal and Compliance monitor and manage the compliance risk	H	H	5	—	—		No audit	Key objective area for HR, however controls place reliance on Legal / Compliance team which has known gaps in the process. Lawsuits / fines / penalties could result from non-compliance to regulation, as well as negative public perceptions.	Y	

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Human Resources	Aaron LaPoint	Maintain compliance with state payroll / overtime laws	Failure to comply will result in increased regulatory scrutiny, poor public perception, legal liability, and fines / penalties (IA)	H	L	3	- Legal and Compliance monitor and manage the compliance risk	H	L	3	—	—	—	No audit	Several 2013 audits addressed this risk: CSC Time and Labor Compliance review; DNS Payroll IVR referenced state laws; CA Overtime.	Y	
Human Resources - Compliance	Jim Hankins	Reduce the number of HR Issues (IA)	- The number of HR issues has increased significantly in the last several years. - A lack of clear policies and guidelines increases the number of HR issues. - Operational inefficiencies	M	H	4	IGD emailed Jim Hankins on 11/6. Per verbal discussion with Jim, we are an anti-policy company. There are no significant controls to note.	M	H	4	—	—		No audit	Key risks included withing planned audit of Complaints Tracking / Trending noted above (inadequate management has downstream impacts).	Y	
Human Resources - Compliance	Jim Hankins	To prevent violation of any and all national and international anti-bribery and anti-corruption laws and treaties (IA)	- Violation of law; - See the audit report from 2012.	H	M	4	- See the 2012 work papers and audit report.	H	M	4	- FCPA / Anti-Bribery		—	Audit	Originally audited in 2012, with action plans needed. Follow up audit initially planned but additional concerns raised regarding heightened awareness and risk. Another full audit review will be performed, leveraging prior work as appropriate.	Y	
Human Resources - Compliance	Jim Hankins	Create a Steering Committee (comprised of legal, internal audit, compliance) to formally assess and prioritize compliance risk	- Lack of resources / budget - Inexperience outside of DISH (executive level) - Lack of policies / training on key compliance areas (such as FCPA and anti-bribery)	M	H	4	- Reactive management of issues as they occur	M	H	4	—	Compliance Department Audit (Lump in compliance training)		Audit	Risks exist due to lack of formalized processes and reporting around compliance risk. Given nature of regulatory exposure, an audit project would highlight gaps and identify continued improvement areas.	[redacted]	[redacted]
IT	Mike McClaskey	Data Center move (production system Meridian to Cheyenne)	- Resource constraints (difficulty in finding qualified folks due to location, limitations due to budget cuts; uncertainty with BB commitments, competing priorities)	H	H	5	- Well defined project plan, daily meetings to assess status	H	L	3	—	—	—	No audit	This is a 2013-2014 initiative and IA reviewed project plan. Decision was not to audit based upon strong controls, well developed plan.	Y	
IT	Mike McClaskey	Oracle R12 Upgrade	- IA: Reliance on business for appropriate testing - IA: Current version of Oracle may no longer be supported, for will require a cost for support)	H	H	5	- IT Security Director has created a matrix that shows the "risk universe" to provide an overview of where the company is vulnerable and where security efforts should be concentrated - Business has prior experience with Oracle upgrades - Well defined project plan	M	M	3	—	Oracle R12 Program Development review: (project plan, user acceptance testing, "go/no-go" decision, defect resolution)	Although Mike believes this transition to be "smooth" (with an implementation date of May 2014), KPMG will likely rely on our testing for the upgrade.	Audit	System changes could significantly impact the company's ability to completely and accurately manage financial statements.	Y	
IT	Mike McClaskey	Ad Sales Platform upgrade	- IA Reliance on business for appropriate testing	H	H	5	- IT Security Director has created a matrix that shows the "risk universe" to provide an overview of where the company is vulnerable and where security efforts should be concentrated - Well defined project plan with phases / milestones	M	M	3	—	—	DealMaker audit in progress (Q4 2013).	No audit	Audit project surrounding the replacement of NOVAR system is underway in 2013 currently.	Y	
IT	Mike McClaskey	Investigation of Amazon as host for Viewer Measurement	- Resource constraints (difficulty in finding qualified folks due to location, limitations due to budget cuts; uncertainty with BB commitments, competing priorities) - Viewer Measurement is running out of capacity	H	H	5	- IT Security Director has created a matrix that shows the "risk universe" to provide an overview of where the company is vulnerable and where security efforts should be concentrated - PAR has been drafted to have Amazon host the environment	M	M	3	—	—	—	No audit	Third Party Access audit performed in 2013 that addressed the use of 3rd parties for hosting environments.	Y	

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IT	Mike McClaskey	Migrate everyone to Windows 7 or 8 prior to January 2014 release	- Resource constraints (difficulty in finding qualified folks due to location, limitations due to budget cuts; uncertainty with BB commitments, competing priorities)	H	H	5	- IT Security Director has created a matrix that shows the "risk universe" to provide an overview of where the company is vulnerable and where security efforts should be concentrated	M	L	2	—	—	"Quick rollback capability" per Mike.	No audit	Risk is low given the "quick rollback capability" pending issues noted during transition (according to CIO).	Y	
IT	Mike McClaskey	Ongoing pilot projects around security	- Resource constraints (difficulty in finding qualified folks due to location, limitations due to budget cuts; uncertainty with BB commitments, competing priorities)	H	H	5	- IT Security Director has created a matrix that shows the "risk universe" to provide an overview of where the company is vulnerable and where security efforts should be concentrated	M	M	3	—	"Shadow IT" review: extent of shadow IT deployment within the company, applications and environments deployed outside of usual channels, ITGC review, assessment of duplicative systems, licensing, and support issues		Audit	Risk exists across the company, given the extent of shadow IT deployment, applications and environment deployed outside of usual channels, ITGC review, assessment of duplicative systems, licensing, and support issues. IT may or may not be aware of these activities, which would not be subject to existing IT controls / oversight.	Y	
IT	Mike McClaskey	Creation of North Denver IT facility	- Resource constraints (difficulty in finding qualified folks due to location, limitations due to budget cuts; uncertainty with BB commitments, competing priorities)	H	H	5	- N/A - project on hold due to budget cuts	M	L	2	—	—		No audit	This is a project plan (currently on hold) involving obtaining a new facility. IA resources would not add value. Low risk.	Y	
IT	Mike McClaskey	Upgrade WIFI environment(s)	- Resource constraints (difficulty in finding qualified folks due to location, limitations due to budget cuts; uncertainty with BB commitments, competing priorities)	M	M	3	- IT Security Director has created a matrix that shows the "risk universe" to provide an overview of where the company is vulnerable and where security efforts should be concentrated	M	L	2	—	—		No audit	Low risk area. IT has the expertise to accomplish this project without IA involvement.	Y	
IT	Paul Mino	Build best in class operations team by having every department review their policies and procedures to ensure that they are up-to-date and to continue documenting	- Lack of resources (both from a budget and recruiting perspective; difficulty finding the right people to relocate to Cheyenne, especially for senior level management positions) - Unknown challenges while trying to complete business as usual projects	M	H	4	- Resource planning and project management – work to balance spend vs. value - Manager knowledge - Performance metrics (monthly reports)	M	M	3	—	- Inventory management (PC Techs, Service Desk, etc) - On-Boarding consistency and streamlining - Overall processes on his team to identify loopholes or gaps that prevent best in class organization	—	- Follow Up on Inventory Mgmt planned (2014) - Need an acquisition team. We don't have the acquisition process down to a science. We need an acquisition team to be able to drop everything they are doing and jump in when an acquisition happens. Fraud and security concerns when we don't have the right resources for acquisitions	Audit	Per client request; on-boarding activities are inconsistently performed and are sometimes not done timely to ensure employees have necessary resources on day 1. Management involvement also a factor, and something that IA may be able to assess as part of root cause identification. "Best in class" request is vague. We will use appropriate benchmarking in all IT areas being audited.	Y	
IT	Paul Mino	Maintain and improve structural support for both internal and external customers	- Lack of resources (both from a budget and recruiting perspective; difficulty finding the right people to relocate to Cheyenne, especially for senior level management positions) - Unknown challenges while trying to complete business as usual projects	M	H	4	- Resource planning and project management – work to balance spend vs. value - Manager knowledge - Performance metrics (monthly reports)	M	M	3	—	—		No audit	3rd Party Access audit addressed support / access levels for external customers/partners. Onboarding audit planned for 2014 should address support for new hires. Overall IT Service desk ticketing system is covered in SOX for major incident responses.	Y	
IT	Paul Mino	Innovate and be creative to bring newer, faster, better, and more flexible products	- Lack of resources (both from a budget and recruiting perspective; difficulty finding the right people to relocate to Cheyenne, especially for senior level management positions) - Unknown challenges while trying to complete business as usual projects	M	H	4	- Resource planning and project management – work to balance spend vs. value - Manager knowledge - Performance metrics (monthly reports)	M	M	3	—	—		No audit	Non-specific business objective ("innovate and be creative"); however, we will look at best practices in all operational IT audits and recommend improvements.	Y	

DISH 2013 Risk Assessment

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Department	Interviewee	Department Objectives	Potential Process Specific Risks	INHERENT RISK IMPACT	INHERENT RISK LIKELIHOOD	INHERENT RISK SCORE	Controls / Mitigating Factors	RESIDUAL RISK IMPACT	RESIDUAL RISK LIKELIHOOD	RESIDUAL RISK SCORE	Requested Audit Area	IA Suggested Audit Area	COMMENTS	Audit or No Audit?	IA RATIONALE FOR AUDIT DECISION	CAE Approved?	notes
IT	Paul Mino	Build a cohesive and dynamic team and to focus on team environment	- Lack of resources (both from a budget and recruiting perspective; difficulty finding the right people to relocate to Cheyenne, especially for senior level management positions) - Unknown challenges while trying to complete business as usual projects	M	H	4	- Resource planning and project management – work to balance spend vs. value - Manager knowledge - Performance metrics (monthly reports)	M	M	3	—	—		No audit	Non-specific business objective ("build a cohesive and dynamic team"); however, we may be including the HR recruiting process in the 2014 audit plan.	Y	
IT	Paul Mino	Improve operational processes	- Lack of resources (both from a budget and recruiting perspective; difficulty finding the right people to relocate to Cheyenne, especially for senior level management positions) - Unknown challenges while trying to complete business as usual projects	M	H	4	- Resource planning and project management – work to balance spend vs. value - Manager knowledge - Performance metrics (monthly reports)	M	M	3	—	—		No audit	Non-specific business objective ("improve operational processes); however, we will be looking at operational improvement opportunities in all of our planned IT operational audits.	Y	
IT	John Swieringa	Implement anything that would potentially lead to cash	- Lack of defined success objectives - Highly centralized (one person) driver of change(s) - Competing priorities / communication flow between business units - Limited development environments available for use during SDLC - User Acceptance Testing (UAT) is very manual and time consuming - Reduced headcount	M	H	4	- Manage workload volume and projects with awareness of business direction - Defined processes for releases and managing code changes	M	M	3	- DISH One compliance - Ad Sales billing - SHS sales volume - Comm Tax system implementation - Chat Sales volume and use of credit cards (PCI) - Refer-A-Friend volume	—	- Ad Sales (DealMaker) - SHS and Refer-a-Friend – already addressed in 2013 audit reviews - Comm Tax TBD - PCI addressed via IT Compliance team	No audit	Audits requested are areas that IA feels have been addressed via other recent projects: NOVAR system replacement, SHS processes, Refer-a-Friend investigation, Commtax will be evaluated as part of the Property/Sales & Use tax review, and IT compliance coverage of PCI security.	Y	
IT	John Swieringa	Release Management (4 enterprise, 4 CSG Billing, various smaller areas)	- Lack of defined success objectives - Highly centralized (one person) driver of change(s) - Competing priorities / communication flow between business units - Limited development environments available for use during SDLC - User Acceptance Testing (UAT) is very manual and time consuming - Reduced headcount	H	H	5	- Manage workload volume and projects with awareness of business direction - Defined processes for releases and managing code changes	M	L	2	—	—		No audit	Release management is highly controlled and extensive testing and QA occurs prior to any release. Defects are tracked closely and have steadily decreased over the past several years with each release.	Y	
IT	John Swieringa	Evaluate and implement long-term plans (2017 and beyond)	- Lack of defined success objectives - Highly centralized (one person) driver of change(s) - Competing priorities / communication flow between business units - Limited development environments available for use during SDLC - User Acceptance Testing (UAT) is very manual and time consuming - Reduced headcount	M	H	4	- Manage workload volume and projects with awareness of business direction - Defined processes for releases and managing code changes	M	M	3	—	IT Governance	—	Audit	Business releases and "business as usual" items are primarily driven by CDO, but other IT initiatives do not have a formal prioritization process, which could results in potential misalignment of IT resources with the overall organization strategy. Opportunity also exists to comply with IIA (GTAG) standards for reviewing IT governance.	Y	
IT	Rob Dravenstott	ERP Upgrade (Go live date May 2014)	- 3rd party reliance / lack of support role - Lack of quality data, definitions, transparency	H	M	4	- Regression testing (UAT / TQA) - Weekly reviews for projects in yellow/red status - Weekly PMO meetings for all projects - Project specific meetings as needed - Contractor governance (dual time cards and reconciliation process)	M	M	3	- Contractor governance - Timecard system			Audit	Per client request; we rely upon contractors for many projects in the IT organization. Agreements exist for the resource time commitment, but there may be opportunities to review existing contracts for performance based metrics and enforcement of key service level agreements. Note: A separate interview with Scott Smith in IT Compliance indicated that contractor governance used to be well controlled but isn't today due to personnel changes.	Y	

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Department	Interviewee	Department Objectives	Potential Process Specific Risks	Inherent Risk IMPACT	Inherent Risk LIKELIHOOD	Inherent Risk SCORE	Controls / Mitigating Factors	Residual Risk IMPACT	Residual Risk LIKELIHOOD	Residual Risk SCORE	Requested Audit Area	IA Suggested Audit Area	COMMENTS	Audit or No Audit?	IA RATIONALE FOR AUDIT DECISION	CAE Approved?	notes
IT	Rob Dravenstott	Continue application support / licensing reviews	- 3rd party reliance - Lack of quality data, definitions, transparency - Improper spending on licenses (over- or understanding) [IA] - Purchases bypassing the IT Service Desk process [IA] - Inaccurate tracking of license utilization [IA]	H	M	4	- Regression testing [UAT / TQA] - Weekly reviews for projects in yellow/red status - Weekly PMO meetings for all projects - Project specific meetings as needed - Contractor governance [dual time cards and reconciliation process] - Full assessment of licensing at each contract renewal phase - Periodic scans of computers to determine number of licenses being used; Annual true-up process exists with MicroSoft.	M	C	2	—	Software Licensing	—	Audit	Compliance with license agreements for desktop applications (such as MicroSoft) is handled by the IT Service Desk. We are also periodically audited by vendors. In addition to licenses, some agreements contain provisions where the vendor is required to keep an application operational 24/7 and credits can be requested for any down time. No process exists to request these credits. Also, there does not appear to be a process to review for under-utilization of licenses (i.e., we have 500 licenses but only 10 are regularly used).	Y	
IT	Rob Dravenstott	Expand data analytics (such as self-service dashboards)	- Lack of quality data, definitions, transparency	M	M	3	None noted. Business units have their own definitions (e.g., "sale" or "churn" is defined differently by various departments).	M	M	3	- Data Warehouse approvals (confidential data protection, access, etc) - Reporting consistency / definitions (including key metrics)	Netezza data integrity		Audit	Per client request; concerns were noted regarding the ability to access information that could potentially result in more company "insiders" than necessary. Reporting for multiple organizations / company processes are managed through this tool, and appropriate and necessary access should be reviewed. Although our 2013 audit of Access Mgmt Operational Procedures (AMOP) looked at whether users with access to GL through Netezza signed insider trading forms, access to other confidential was not reviewed. 11/20/13 update: issues were discovered today with Netezza duplicating data. Suggest that we look at data integrity as well as access to Netezza in the same audit. Reporting consistency is viewed as low risk. Rob was specifically referring to how one organization defines terms like "sales" and "churn" differently from another organization within the company. Deviations in definitions relate to internal metrics for each department.	Y	
IT	John Everson	IA: Manage fraud	- Improper access to DISH systems [internal or intentional] - Gaps in regulatory compliance / security - Data theft / fraud	H	M	4	- Velocity tool monitoring access of IP addresses - Continuous review of new trends and partnering with the business for proactive tips / suggestions - Weekly CIO meetings - Monitoring (attack) metrics (in process)	M	C	3	- DASH Line access (3rd party authentication) - Smart Home Services product purchases without first bill paid - Validity of (customer) EFTs	Disaster Recovery / Business Continuity IT User Profile Review	Client requested areas are known issues being worked by the business - decision not to add to audit plan at this time	Audit	Also called out as a risk in 2013, the disaster recovery / business continuity process needs to be reviewed as it is imperative to continued operations in the midst of tragic event. IT User Profile review was also a carryover audit planned from 2013, that will assess risks such as read-only profiles in key applications having the ability to perform transactions.	Y	
IT	Mark Vervuet	Automation and streamline of the approval processes	- Volume of projects for PMO results in less time spent on each project - Lack of a voice in executives' decision making process (not enough vetting) - PMO sometimes does not see the PAR until CCB has already approved it - DISH is not investing enough resources in project management services/tools - Changes in the environment have often occurred from the time a PAR is approved to when the project is being implemented - Multiple priority focus areas include time, budget, and quality	H	H	5	- Three teams (business liaisons, system analysts, and project managers) are involved in each project. - Metrics available that monitors key IT initiatives. - Weekly standardized IT portfolio reports are also available, and are shared with all VPs and Directors in IT. - PMO is focused on projects being on time right now, but will focus more on the budget component next year.	M	H	4	- Business prioritization projects, especially the Marketing department - CCB / ISR process, as obtaining CEE and/or ISR approvals does not mean the project will be up and running timely	—	—	No audit	Suggest not to audit given the culture of accountability that needs to be enforced; no other audit ideas noted. Projects are required to be signed off by departmental VPs, which is the control. The issues Mark states are VPs approving projects without knowing if they're necessary or if other projects are in the works. Many of these issues were addressed in the Project Initiation Approval audit in Feb. 2013.	Y	

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Department	Interviewee	Department Objectives	Potential Process Specific Risks	Risk Assessment: IMPACT	Risk Assessment: LIKELIHOOD	Risk Assessment: SCORE	Controls / Mitigating Factors	Residual Risk: IMPACT	Residual Risk: LIKELIHOOD	Residual Risk: SCORE	Requested Audit Area	IA Suggested Audit Area	COMMENTS	Audit or No Audit?	IA RATIONALE FOR AUDIT DECISION	CAE Approved?	notes
KPMG	Arnold Hoy	N/A - external auditors	- Top down communication - Satellite being written off last minute: For the quarter ended 6/30/13, we took an impairment charge of $437 million on two of the three TerreStar satellites. Per Arnold, he feels that the impairment was last minute and that we should have seen it coming. - VP of HR: Position has been empty for some time - COSO 2013 changes - Turnover in Audit Committee Members - CSR Incentive Fraud - EchoStar TSA agreements not well-defined - Aggressive litigation stance - Long-Term Incentive Plans (LTIP) vesting period	M	H	4	- Top-down communication: Decisions are centralized and there is tight control - Chairman / CEO involvement on HR interviews - Regular monitoring / reporting of CSR incentives and systematic calculations	M	H	4	—	—		No audit	SOX control testing mitigates the need for a separate project on impairments; a CSC incentive audit was performed in 2013; COSO project is currently underway for assessment of changes; audits tied to EchoStar agreements / billing have been performed as well, with continued focus on action plan implementation (follow up audit). IA cannot impact the litigious nature of DISH executive management.	Y	
Legal	Stanton Dodge	Support the business	- Lack of compliance department - Unclear expectations for enforcing / administering consistent policies	M	H	4	- Dedicated assignments to existing legal team	M	H	4	—	—		No audit	No audit specifically planned for Legal; however, various other concerns have been noted and will be addressed in various compliance audits.	Y	
Legal	Paul Parisi	Support the business	- Fragmented / inconsistent organization of employee files - Lack of formal compliance department	M	M	3	N/A	M	M	3	—	—		No audit	No audit specifically planned for Legal; however, various other concerns have been noted and will be addressed (or have been addressed) in various compliance audits.	Y	
Legal	Tim Messner	Create a more proactive environment for contractual / legal area impacting the company	- Increased government focus on FCPA - International requirements within SSAE16 - 3rd party use of proprietary customer data (PCI) - Lack of business "buy-in" for contract compliance controls - Internal pressures (i.e. ad sales)	H	M	4	None - Legal team does not monitor contract adherence after passing it off to the Business. But they have not seen any issues come up where the Business is not adhering to contractual terms. - IT Compliance maintains testing reviews annually with PCI Standards	H	M	4	—	Contract Administration / Management	—	Audit	Discussion was held that contract management should be an area of focus, given historic issues noted on prior audits of "binding" the contracts, the timing of contract approvals, consistency in contract language, and potential risks of contracts being entered into without appropriate signing authority.	[redacted]	
Legal	Brett Kitel, Andrew Hall	Manage pricing, disclosure, compliance issues	- Lack of policies / training - Open lawsuits - Any written communication can become available in litigation against DISH	H	M	4	None - Legal is reactive, not proactive	H	M	4	- Compliance with data retention policies - Training assessments on corporate policies - Executive Resolution Team (ERT) management	- CanSpam Act Compliance (Written communication [email / text] marketing)	- CanSpam compliance came up during TCPA review from Brett Kitel	Audit	CanSpam Act identified as compliance risk for regulations; also raised from Legal during a prior audit; review of TCPA Compliance. Marketing efforts may or may not be in compliance with existing regulation and could lead to penalties / fines.	Y	
Legal	Brett Kitel, Andrew Hall	Redrafting purging / retention policy	- Lack of policies / training - Open lawsuits - Any written communication can become available in litigation against DISH	H	M	4	None - Legal is reactive, not proactive	H	M	4	—	—		No audit	Retention policy has been drafted and is pending General Counsel approval; Personnel file audit performed in 2013 touched on the risk of improper retention, and other audits (including SOX) consider this risk too.	Y	
Legal	Brett Kitel, Andrew Hall	Maintain compliance with state / federal / local environmental laws (IA)	- Non-compliance with various regulations	H	M	4	None - Legal is reactive, not proactive	H	M	4	—	—	*Add "dumpster dive" review to all DNS (and other applicable site reviews) testing to watch for potential environmental risk	No audit	Service audit performed in 2013 reviewed areas of environmental risk related to third party vendor operations. Topic came up for discussion based on current litigation that involved a DNS location. Inappropriately discarding materials. Rather than a separate project, a review of DNS dumpsters was added to the DNS Site Reviews audit currently underway.	Y	

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Legal	Brandon Ehrhart	Get current processes more systems-based and automated	- Unique M&A processes and special circumstances for compliance - Adhoc work and analysis - Incomplete and/or inaccurate information provided from the right folks to ensure proper disclosures - Growing company and complexities - General risks including securities trading, Board of Directors interactions, stock options, and insider trading	H	M	4	When due-diligence is performed before a merger or acquisition is finalized, the company being acquired is broken into separate organizations for analysis purposes. Each organization is analyzed by a team at DISH that performs a similar function; in this way, the people with the most knowledge of an area are responsible for performing the due-diligence work in that area. This method helps ensure that hidden costs or potential synergies are identified most effectively.	M	M	3	--	--	--	No audit	There are no formally defined procedures for M&A activity, as executive management handles key decisions. Expertise does not currently exist within the department to add value in a consulting / M&A role for these initiatives.	Y	
Legal	Brandon Ehrhart	Continue due diligence in-house	- Unique M&A processes and special circumstances for compliance - Adhoc work and analysis - Incomplete and/or inaccurate information provided from the right folks to ensure proper disclosures - Growing company and complexities - General risks including securities trading, Board of Directors interactions, stock options, and insider trading	H	M	4	"Dueangrance performed before a merger or acquisition is finalized; company being acquired is broken into separate organizations for analysis purposes. Each organization is analyzed by a team at DISH that performs a similar function. - "Flags" in the Fidelity trading system that prevent trading by insiders during blackout periods. This system will not allow anyone considered an insider to perform transactions with DISH stock during these periods. Insiders are only allowed to trade DISH stock during the period remaining in the month after a 10Q is issued. - Quarterly reminders are sent to all names on the insiders list of rules and responsibilities in accordance with insider trading laws and requirements. - All employees that may encounter insider information that could be used for insider trading purposes are required to sign an "Acknowledgement of Insider Trading" form upon initial hire, explaining the rules and requirements by which they must abide.	H	L	3	--	--	--	No audit	IA does not have current staffing expertise to provide additional value in Legal in-house operations.	Y	
Legal	Brandon Ehrhart	Achieve compliance with conflict minerals provisions under Dodd-Frank Act (IA)	- Footnotes in financials are not in accordance with SEC guidelines, resulting in fines/penalties	H	H	5	- Project plan is in process	M	M	3	--	--	--	No audit	Pending continued action by legal to address this risk; no audit at this time but will continue to have awareness.	Y	
Legal	Jeff Blum	Maintain compliance with following laws (i.e. federal elections, campaign finance reform, FCC, FTC, Do Not Call)	- Non-compliance with various regulations, resulting in penalties/fines - Lawsuits	H	H	5	- Business operations processes / policies do exist for certain programs (Do Not Call, PAC, etc)	H	M	4	--	--	--	No audit	TCPA audit performed in 2013, follow up planned in 2014; PAC audit performed in Q4 2013	Y	
Legal	Jeff Blum	Support the business (via lobbying efforts in DC)	- Inability to enter the wireless business due to regulatory restrictions	H	H	5	- Ongoing lobbying efforts (internal and 3rd party)	H	M	4	--	--	--	No audit	PAC audit is looking at lobbying expense; however, no decision to move forward on lobbying efforts themselves as this is not an area of IA expertise and limited ability to influence.	Y	
Legal	Larry Katcin	Manage ongoing litigation	- Lack of documentation available to support litigation	H	H	5	- Refining e-discovery program - Centralizing records management processes	M	M	3	--	--	--	No audit	IA does not have current staffing expertise to provide additional value in Legal in-house operations.	Y	

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Department	Interviewee	Department Objectives	Potential Process Specific Risks	Inherent Risk Impact	Inherent Risk Likelihood	Inherent Risk Score	Controls / Mitigating Factors	Residual Risk Impact	Residual Risk Likelihood	Residual Risk Score	Requested Audit Area	In Suggested Audit Area	COMMENTS	Audit or No Audit?	JUSTIFICATION FOR AUDIT DECISION	CAE Approved?	Notes
Legal	Larry Katzin	Refine E-Discovery processes	- Lack of centralization - Employee turnover - Prior issues	H	H	5	- Access database has been created to centralize and outside firm is assisting	M	M	3	—	—		No audit	There have been lots of changes within this space, including employee turnover. New person hired and renewed focus with external firm assistance. No audit planned at this time due to improvements planned by the business.	Y	
Legal	Larry Katzin	Update, communicate, and maintain Records Management policy	- Litigation holds - Business is not aware of appropriate policy requirements	H	H	5	- New policy is drafted (awaiting approval) - Existing policy (2006 - outdated)	M	H	5	—	—	—	No audit	Personnel File audit reviewed HR application of Records Management risk; pending implementation of new policy, no additional testing planned	Y	
Marketing	James Moorhead	Profitable Sales Overnight, Consistent Brand Over time	- Changes in vendor partners across media types - Organizational learning (several new people, lots of unknowns / gaps in processes - Questionable reliance on data analytics	H	H	5	- Leaders tone at the top, focusing on addressing concerns/issues as they arise - Defining systems/processes within marketing - Focus on profitable customers and challenge data as needed	M	M	4	- Partners - Retrans business (tying to contracts) - CoOp related to TVRO / RSPs (study spend habits)	- Accuracy of data analytics - iPad inventory controls (BW checkout promotion)	- Likely transitioning majority of spend to new vendor (Havas) to consolidate spend; reducing Hispanic agencies as well - May continue to increase the "pay for leads" practice, utilize Red Rhino a lot	Audit	Concerns regarding data reliability in marketing have a direct impact to all downstream analytics and campaign management.	Y	
Marketing	Keith Nyhouse	Continue to build and support the indirect sales channel	- Changes to paid search methodologies (search engine optimization or SEO) - Retaining resource talent - Changing agency relationships - Redefinition of processes/procedures	M	M	3	- Consolidation of agency partnerships - Regular meetings with Indirect Sales management team - Use of trial programs prior to full blown rollouts to determine efficiency / effectiveness - Training overview provided from Compliance / Legal contacts - Quarterly PO reviews (Digital) - Cross-training employees	M	L	2	- Local SEO opportunities (as process grows in volume) - CMF process (contractual marketing funds), specifically 4B type spending - Social Media revisit (as process matures)	—		No audit	Client requested audits have been addressed via Ad Spend audit and follow up work (CMF) and Social Media projects performed in 2013. The SEO opportunities was a request for review pending growth of this initiative throughout 2014 - will be reconsidered pending anticipated volume.	Y	
Marketing	Keith Nyhouse	Prepare marketing teams for new lines of business (as they occur)	- Changes to paid search methodologies (search engine optimization or SEO) - Retaining resource talent - Changing agency relationships - Redefinition of processes/procedures	M	M	3	- Consolidation of agency partnerships - Training overview provided from Compliance / Legal contacts - Cross-training employees	M	L	2	—	—		No audit	Mitigating factors / business plans to manage new marketing areas seem reasonable to address key risks. No additional value to add at this time.	Y	
Marketing	Keith Nyhouse	Restructure Int'l Marketing team	- Retaining resource talent - Changing agency relationships - Redefinition of processes/procedures	M	H	4	- Consolidation of agency partnerships - Implementing a quarterly PO review process - Training overview provided from Compliance / Legal contacts - Cross-training employees	M	M	3	- International Marketing processes / partners	—		Audit	Per client request; changes have been occuring in this organization, including agency agreements and employee training programs. Historically this area has had fraud investigations and risks continue to be present.	Y	
Marketing	Alfredo Rodriguez	Increase activations	- Inefficient / ineffective processes - Attracting and retaining proper talent / resources - Lack of internal creative team at DISH - Lack of internal procurement team (to assist with benchmarking best contract deals)	M	H	4	- Reviewing logs of ads that aired and promotions that were completed prior to making a payment - Manage staffing / training plans - Establish offices in Puerto Rico	M	H	4	- Overall process review of Latino organization	—		No audit	Client requested an overall assessment of his area; however, there do not appear to be significant risks given the existing controls noted during the interview process.	Y	
Marketing	Alfredo Rodriguez	Decrease churn	- Inefficient / ineffective processes - Attracting and retaining proper talent / resources - Lack of internal creative team at DISH - Lack of internal procurement team (to assist with benchmarking best contract deals)	M	H	4	- Reviewing logs of ads that aired and promotions that were completed prior to making a payment - Manage staffing / training plans - Establish offices in Puerto Rico	M	H	4	- Customer bill inserts (and use of non-DISH related items)	—		No audit	Request raised from the client based on a one-off situation where he received an envelope with a non-DISH related item within it; he does not understand or know of the decision process for customer bill inserts and there it out as an idea. However, risk is not deemed significant for IA resources at this time (IA confirmed existing customer marketing inserts are handled by Retention Marketing).	Y	

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Marketing	Alfredo Rodriguez	Implement P&L views for DISH Latino and International	- Inefficient / ineffective processes - Attracting and retaining proper talent / resources - Lack of internal procurement team (to assist with benchmarking best contract deals)	M	M	3	- Reviewing logs of ads that aired and promotions that were completed prior to making a payment - Manage staffing / training plans - Establish offices in Puerto Rico - Consolidating agency vendors	M	L	2	—	—		No audit	Objective is standard business operation that does not require IA input. Existing controls within Latino marketing appear reasonable to address key risks.	Y	
Marketing	Martin Lanoir	Profitable sales overnight *(emphasis on high value + Hopper customers; pursuing cross-tactic offers; focus more on senior customers, and aim to get on AARP endorsements (seniors are known to be very high NPV customers, as they barely ever churn)*	- Inaccurate and/or incomplete data driving bad decisions - Resource constraints due to turnover and lack of tenured group - Lack of consumer demand for technology product - Inefficient cost management tied to marketing programs / spend (i.e. refer-a-friend program or gift card promotions)	M	H	4	- Dedicated finance team evaluates campaign NPV (net present value) and ROI (return on investment) metrics - Weekly reviews of campaign performance / results against investments - New analytics tool is underway (IMM) which should streamline campaign management and drive accountability across the team / department - Monthly business review meetings with Marketing team and Dave Shull (EVP)	M	M	3	Refer-a-friend abuse - Gift Card redemption	—	—	No audit	Audit of Refer-a-Friend (Investigation) performed in 2013; gift card (procurement) audit was completed in 2012. IA told that the Direct Sales VP initiating a process to test gift card profitability - hold for results (group works with finance on these decisions)	Y	
Marketing	Andy Cipra	Continue to grow the DISH brand and drive consistency across all partners	- Executive influence and changing directions - Changing customer preferences / demands, including negative feedback - Lack of appropriate resources / experience	M	M	3	- Involve executive management in the process through regular meetings - Monthly review meetings with EVP - Feedback process for team – hiring, promotion, training, etc - Obtain customer feedback against brand via quarterly brand metric tracking reports (3rd party data)	M	L	2	- Contractual (Marketing Funds (CMF) review; don't feel it's managed appropriately (working with EVP Dave Shull on defining new process(es))	—	—	No audit	Advertising Spend audit performed in 2012 identified CMF tracking as a concern; a follow up audit is in progress and current VP noted that additional discussions are being held to revamp the process.	Y	
Marketing	Andy Cipra	Perform research to obtain insight into customers preferences when it comes to products and services	- Executive influence and changing directions - Changing customer preferences / demands, including negative feedback - Lack of appropriate resources / experience	M	M	3	- Involve executive management in the process through regular meetings - Monthly review meetings with EVP - Feedback process for team – hiring, promotion, training, etc - Obtain customer feedback against brand via quarterly brand metric tracking reports (3rd party data)	L	L	1	—	—		No audit	Mitigating factors / business plans to manage risks seem reasonable; overall area is lower risk. No additional value to add at this time.	Y	
Marketing	Various	IA: Manage fraud	- Fraudulent POs - Vendor fraud (forged logs)	M	M	3	- Vendor contract agreements / SLAs (including required proof of advertising) - Quarterly PO reviews (centralized vendor submissions) - Employee training on appropriate procurement process, including use of pre-pay wording where necessary	M	L	2	—	—		No audit	Prior audits have been performed to address marketing PDs (Ad Spend, IMPO, various investigations).	Y	

DISH 2013 Risk Assessment

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Department	Interviewee	Department Objectives	Potential Process Specific Risks	Inherent Risk IMPACT	Inherent Risk LIKELIHOOD	Inherent Risk SCORE	Controls / Mitigating Factors	Residual Risk IMPACT	Residual Risk LIKELIHOOD	Residual Risk SCORE	Requested Audit Area	IA Suggested Audit Area	COMMENTS	Audit or No Audit?	IA RATIONALE FOR AUDIT DECISION	CAE Approved?	notes
Product Management	Vivek Khemka	Increase activations for DISH Net Subscribers	- Broadband activations – hard to compete with other services - Satellite capacity - Decreased response rates from mining DISH customers - Market Risk (competitor actions, price increases) - Insufficient number of DNS installers for customer demand	H	M	4	Keep abreast of competition and offerings – a lot of the risks are market risks and there isn't too much DISH can do to manage them except for planning	H	M	4	- Brad Cole is over DISH emergency planning, which plans crisis communication to external and internal groups. Although there is currently no concerns with the process, Vivek thought that IA might be able to make sure that there are no gaps in the process regarding process owners, decision owners, and general roles and responsibilities.	—	- Fraud risks exist regarding compliance to gift policies - Smart Card Risk – there is no one outside of DISH that currently reviews piracy of smart cards. Rex Poveneire was previously over this area, but has since became a contractor, working minimal hours. Vivek stated that he believes that this is a big risk to the company, although this is mitigation due to Nagrastar's financial incentives.	No audit	Included as a part of an overall disaster recovery / business continuity audit noted above.	Y	
Product Management	Vivek Khemka	Decrease churn (focused on Hopper customers)	- Satellite capacity - Market Risk (competitor actions, price increases)	H	M	4	Keep abreast of competition and offerings – a lot of the risks are market risks and there isn't too much DISH can do to manage them except for planning	H	M	4	—	—		No audit	No additional value or expertise that IA can provide.	Y	
Product Management	Vivek Khemka	Increase Hopper Customer satisfaction	- Satellite capacity - Market Risk (competitor actions, price increases) - Insufficient number of DNS installers for customer demand	H	M	4	Keep abreast of competition and offerings – a lot of the risks are market risks and there isn't too much DISH can do to manage them except for planning	H	M	4	—	—		No audit	No additional value or expertise that IA can provide.	Y	
Product Management	Vivek Khemka	Increase net income – sell more Hoppers	- Broadband activations – hard to compete with other services - Satellite capacity - Decreased response rates from mining DISH customers - Market Risk (competitor actions, price increases) - Insufficient number of DNS installers for customer demand	H	M	4	Keep abreast of competition and offerings – a lot of the risks are market risks and there isn't too much DISH can do to manage them except for planning	H	M	4	—	—		No audit	No additional value or expertise that IA can provide.	Y	
Product Management	Bassil El Khatib	Create set objectives and goals for each area	- New role / group have currently undefined objectives / processes - Marketing of products is reliant on areas outside of their area - Sales occur only through distributors - Month to month plans with consumers, but ARPU is high given outright purchases of equipment - Reporting does not exist	H	H	5	N/A - new group being formed; controls / processes to be implemented	H	H	5	Organizational process improvement analysis (once group is formalized)	—	Position Areas include: 1) Corporate Project Management (CPM), 2) VIP Model Receivers, 3) RV Mobile, and 4) Commercial.	No audit	This is a new group being established; current controls / processes being defined. No IA value to add at this time.	Y	
Product Management	Dave Shull	Manage new product launches	- Increase in COGS - Lack of communication across orgs (IA) - Reputation risk impacts (IA)	M	M	3	none noted	M	M	3	—	—		No audit	No additional value or expertise that IA can provide.	Y	
Product Management	Dave Shull	Launch over-the-top (OTT)	- Increase in COGS - Lack of communication across orgs (IA) - Reputation risk impacts (IA)	H	M	4	none noted	H	M	4	—	—		No audit	No additional value or expertise that IA can provide.	Y	

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Product Management	Dave Shull	Complete deal with Amazon	- Lack of due diligence (IA) - Poor M&A / contract efforts (IA)	M	M	3	none noted	M	M	3	—	—		No audit	No additional value or expertise that IA can provide.	Y	
Programming	Carolyn Crawford	Manage impacts from programming rate increases	- Third party contract negotiations - Resource constraints (retention, experience, etc) - Litigation from third parties - Inadequate protection of sensitive data	H	H	5	- Dedicated teams by programming area to manage costs / processes - Finance and Audit teams established to reconcile subscribers / payments	H	M	4	—	—		No audit	No additional value or expertise that IA can provide.	Y	
Programming	Carolyn Crawford	Manage payment accuracy (IA)	- Inaccurate programming payments due to improper calculations (IA) - System usage (new implementation) (IA) - AutoHop programming fees increasing	H	M	4	- SOX controls (IA) - Dedicated resource performs audits of programming payments (IA) - External firm audit reviews (IA)	M	M	3	—	—	—	No audit	Extensive payment testing within SOX; system (MOS) implementation audit in progress	Y	
Programming	Josh Clark	Negotiation of contracts (including renewals)	- Most Favored Nation (MFN) status not included in discussions - Proper research / analytics to support arguments (IA) - New technology impacts (i.e. OTT, AutoHop) (IA) - Station Takedown decisions (IA)	H	M	4	- Engage the right people and obtain approvals (upfront agreements - IA) - Station takedown (IA)	H	M	4	- Track programming content based on contractual rights	—	MFN = (competitive treatment)	Audit	Per client request; ability to manage against contract rights could impact programming content, downstream customer satisfaction, etc.	Y	
Programming	Josh Clark	Execution of contract agreements (IA)	- Most Favored Nation (MFN) deals not applied - Not executing contract rights appropriately or completely	H	M	4	- No clear controls on proper execution with contract terms; dedicated resource has been established	H	M	4	—	—		No audit	Dedicated resource has been newly implemented for contract oversight; programming contract audit noted above. No additional value at this time.	Y	
Programming	Josh Clark	Obtain digital rights	- Lack of contract agreement terms (IA) - Financial impacts (IA)	M	M	3	- Engage the right people and obtain approvals	M	M	3	—	—		No audit	No additional value or expertise that IA can provide.	Y	
Programming	Andy LeCuyer	$1.455 Billion in Revenue (a 4% year-over-year increase: 67% of revenue from premiums, 20% PPV, 7% Blockbuster @ Home, and 6% mini-packs)	- A la carte selection unavailable - Over-the-top (OTT) growth from other parties. (i.e. HBO selling their product directly to the consumer and bypassing the standard channels). HBO and Showtime has minimal protectors written in the contract to help mitigate some of the risk against OTT. - Boxing: Mayweather is entering the end of his career and uncertainty exists if he will continue to accept big fights - UFC is diluting the PPV market by putting more prime time fights on Fox Sports 1 - Overstated Purchase Orders (marketing, print, shipping costs) - Limited risk on valuation of Blockbuster Studio expenses ($1m) - System failures on capturing and recording buys (IA)	H	H	5	- Business review process completed every two weeks (Operational, Financial, and Marketing) - Regular meetings (weekly one-on-ones, weekly with Vivek Khemka, SVP Product Management, and quarterly with Dave Shull, EVP- CEO, and Joe Clayton, CEO) - System control and report monitoring for error buys (IA)	H	M	4	- PPV Payment processing. During the transition there have been bumps in the road	—	- Local and international negotiations are no longer being completed by Andy - No additional step packs or pack configuration changes are planned for the 2014 year. The strategy to increase revenue will be completed by some price increases and bringing in new subscribers - Negotiations are taking place with HBO now and estimated to be completed this year. The CBS / Showtime contract is up in November 2014.	No audit	Q4 2013 Programming (PPV included) Revenue Assurance audit in progress	Y	

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Programming	Chris Kuelling	Continue to work toward getting international programmers to join a non-profit (NPO) coalition company that will work with international programmers to assist them in copywriting their content	- Cannot get enough international programmers to join the coalition - Increased internet piracy (copyright infringement) - Lack of legal action available	H	H	5	- Full-time efforts underway coordinating with international programmers	H	H	5	—	—	—	No audit	Piracy audit completed in early 2013	Y	
Retail Services	Blake Van Ernst	Pay retailer commissions timely and accurately	- Retailers increase activation commissions by qualifying customers – some of whom may not actually meet our requirements. - Some retailers have unusually high #'s of Flex customers (where an SSN isn't required) - Commercial Accounts: Today, an SSN isn't used to set up the account. Retailers may set up individuals as commercial accounts to avoid the credit check/ID validation. Blake also believes there may be a lot of commercial establishments (such as bars) that are set up as residential accounts to receive lower rates. - Employee turnover and loss of knowledge (IA) - High complexity within the process / system (IA)	H	M	4	- Payment Assurance team audits outgoing payments for accuracy, develops system logic to ensure SalesComm calculates payments correctly. (Audited in SOX testing). - Dedicated team that investigates fraud and charges back retailers and/or terminates them for fraudulent activity. - Numerous duplicate account reports worked daily by the fraud team in Retail Services. - Monthly fraud offenders meeting (IA included)	M	M	3	- Existing customer promotions do not generate an "expected record" for movers and Dish-'N-It--Up (DIU). As a result, retailers are paid only after faxing in a manual claim form. This leads to inaccurate/late payments. Blake has complained about this for years and feels that IA may be able to help out with this issue. *IA Mgmt note: An actual audit wasn't requested - it appears that Blake is requesting more of a confirmation from IA that the creation of an expected record / automation would improve the process.* - Although IA did an audit of co-op payments, Blake still thinks there's a need to put audits in place to ensure Marketing is managing the process correctly. - Classification of residential accounts as "commercial" to avoid credit check/ID validation		*Changes in 2014* - Attempting to simplify the payment calculation process - They will be changing some retailers (typically poor performers) to lead generators only - Many potential changes are discussed frequently, and may be implemented in 2014. Potential changes: o Increase payments to OE Retailers (now called National Account Sales Partners) to $100. o Lower activation commission for retailers and increase residual payments to incent retailers to sign up customers who are less likely to churn	No audit	Q4 2013 ESPS (aka SalesComm) audit planning in progress. SOX testing was performed in 2013 and overall Co-op audit and follow up audits were performed with implemented rating.	Y	
Retail Services	Blake Van Ernst	Continue to support the business (Manage fraud - IA)	- Recent change in duplicate address logic (in CSG) may make it easier for retailers to build duplicate/fraudulent accounts. - Account flipping (i.e., retailers stealing existing accounts from other retailers or from DISH to receive a new activation commission). - ID theft - Commercial Accounts: Today, an SSN isn't used to set up the account. Retailers may set up individuals as commercial accounts to avoid the credit check/ID validation. Blake also believes there may be a lot of commercial establishments (such as bars) that are set up as residential accounts to receive lower rates. Retailers increase activation commissions by qualifying customers – some of whom may not actually meet our requirements. - Some retailers have unusually high #'s of Flex customers (where an SSN	H	M	4	- Payment Assurance team audits outgoing payments for accuracy, develops system logic to ensure SalesComm calculates payments correctly. (Audited in SOX testing). - Dedicated team that investigates fraud and charges back retailers and/or terminates them for fraudulent activity. - Numerous duplicate account reports worked daily by the fraud team in Retail Services. - Monthly fraud offenders meeting (IA included)	M	M	3	—	—	Duplicate Accounts audit in progress (Q4 2013)	No audit	Non-specific business objective ("continue to support the business"). No specific audit is necessary; however, IA is currently auditing duplicate account processes to monitor fraud prevention/detection activities, participates in monthly fraud offenders meetings, plans to audit ESPS payments, etc.	Y	
Retention Marketing	Kevin Covell	Manage churn (Flat year over year)	- Non-pay churn is growing - Poor customer credit scoring - Increase in Over-The-Top (OTT) streaming services	H	H	5	- Reporting analytics / tracking (daily, weekly, monthly across churn reasons and adjustments given) - Regular meetings with Bernie (COO), Kathy (SVP), and other impacted teams - Monthly scorecard reviews	M	M	3	- Account flipping / fraud controls - Change to 60 day window from 90 day	—	—	No audit	Requested audits covered in monthly fraud review items	Y	

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Retention Marketing	Kevin Covell	Reduce credits, waivers, and programming (CWP) adjustments by 3%	- Inappropriate use of credits by agents (IA)	H	M	4	- Reporting analytics / tracking (daily, weekly, monthly across churn reasons and adjustments given) - Regular meetings with Bernie (COO), Kathy (SVP), and other impacted teams - Monthly scorecard reviews - Training materials for agents have specific escalation grid examples using a customer star level ranking to guide adjustments - System controls are present in some situations to manage credit amounts	M	M	3	—	—	—	No audit	Waivers & Adjustments audit kicking off in Q4 2013	Y	
Sales	Stan Kozlowski	Achieve sales targets for key accounts (Costco, Amazon, Camping World)	- Lack of internal support help (marketing, finance, etc) due to low priority of national accounts group - Unknown level of exposure given to DISH by stores (accounts): lack of store level reporting - Additional time requirements / efforts to establish new accounts - Contract renewals	L	M	2	- Account Management processes - Reporting (store level)	L	M	2	—	—	—	No audit	Small portion of the business. The team's biggest obstacle was lack of internal support due to the level of revenue they generate. No auditable activity can be identified that will help them overcome this obstacle.	Y	
Sales	Nick Slater	Reduce the number of National Sales partners (formerly OE Retailers)	- Too many partners increases complexity and loss of focused relationships; some partners don't add value - Frequent changes in strategic direction (quality of customers vs. quantity)	M	M	3	- 80-85% of business comes from Top 10 partners - Report on partner sales - DISH employees QA partner call centers	M	L	2	—	—	—	No audit	This is a business objective that Nick plans to accomplish by determining the partners who generate the most business. Reporting exists to identify these partners.	Y	
Sales	Nick Slater	Grow the credit profile of our customers	- Too many partners increases complexity and loss of focused relationships; some partners don't add value - Unrealistic goals cause morale issues and high turnover	H	H	5	- Focus will be for partners who are generating sales based on higher customer quality (see first objective)	M	M	3	—	—	—	No audit	By reducing the number of National Sales Partners, Nick's team will be more focused on monitoring activities such as churn and credit profiles at the partner level. These will be monitored through reporting, and IA's involvement would likely not influence the outcome.	Y	
Sales	Nick Slater	Improve the quality of information provided to customers at OE call centers	- National Partner call centers providing false information and customer complaints that result - Ineffective Quality Assurance (QA) processes	M	H	4	- QA process is ongoing and under review to improve the process and close gaps	M	M	3	—	—	—	No audit	Nick's team currently performs QA on partner call centers and plans to make the process more robust in 2014. This area likely has enough internal resources dedicated to improving the process.	Y	
Sales	Nick Slater	Increase activations (# YBD - comes from the top)	- Too many partners increases complexity and loss of focused relationships; some partners don't add value - Unrealistic goals cause morale issues and high turnover - Violations of "Do Not Call" listings	H	M	4	- Currently trying to get new compensation plans approved that are more fair and attainable for employees in all sales channels	M	M	3	- Assess risks (legal, operational, etc) around digital marketing (performed by OE Partners) and identifying areas where we can face obstacles	—	—	Audit	Per client request; this area is similar enough to combine with CanSpam compliance review noted above and requested also by Legal.	Y	
Sales	Brian Neylon	Increase activations	- Impact of distribution costs - Imperfect commissions system - Inappropriate levels of compensation for Direct Sales agents	M	M	3	*Not discussed -- IA knowledge from prior work that reporting exists on subscriber growth	M	M	3	—	—	follow up compensation audit to be done in 2014	No audit	Compensation structure appeared to be the most controllable means to increase activations based on interviews with various members of Sales management, and a compensation audit follow up should address any changes to the commission structure for Direct Sales.	Y	

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Sales	Brian Neylon	Increase productivity	- Poor performing retailers	M	M	3	- Reviewing and eliminating contracts for under-performing retailers	M	L	2	—	—		No audit	Partner selection and management will be a consideration in the suggested Retailer Operations audit (below). (Poor performing retailers are identified as the key risk in this area).	Y	
Sales	Chris Samuelson	Increase customer activations	- Less competitive reimbursement rates / methods compared to competitors - Market saturation - Lack of or ability to perform face-to-face customer demonstrations - Poor relationships with retail partners - Poor distribution of inventory to retailers	H	M	4	- Charge customer an average of $3-5 less than DTV for similar services, and by paying retailers more per activation than DTV, DISH compensates for having lower reimbursement rates for co-op events. - Coordination with HR to emphasize bringing in Sales Managers that have the ability to develop strong relationships with retailers. - To use effective training for Sales Managers to become "business advisors" to retailers, through use of templates and "playbooks" to increase competencies and upsell DISH products based on the value of the features. - Retailers primarily obtain DISH products from distributors; distribution channel provides 2/3rds of DISH products to retailers (32 distribution warehouses) - Proactive monitoring for fraud activity and take action as needed	M	M	3	- Identification of possible retailer barriers - Retailer disputes and co-op issues	—		Audit	Per client request; retailer operations have a direct impact on overall activations, customer experience, churn, etc. Reliance in the past has been placed on Retail Services operational and audit teams, but IA has not performed an independent assessment.	Y	
Sales	Chris Samuelson	Open DISH-branded retail stores to compete in the wireless market using bundled DISH packages	- Competition of existing wireless - Ability to enter wireless market	H	H	5	TBD on entering wireless market – strategic plans/decisions underway	H	H	5	—	—	no audit plan for now, pending entry into wireless space - reevaluate at that time	No audit	Until formal decisions and/or progress has been made on the wireless business decision, there are no processes/procedures to assess. Expertise does not currently exist within the department to add value in a consulting / M&A role for the wireless initiative; however, retail experience may be an area to assist with value add discussions.	Y	
Sales	Daniel Mason	Monitor sales projects and follow up in a timely manner	- Lack of accountability for partners - Feasibility / Limitations of IT support in moving to one system for tracking performance - Availability of executive management - Decision making not supported by financial data (driven by COO opinion)	H	M	4	- Manages projects to have consistent input (i.e. where information is coming from, people who are working on it, etc), valuation (i.e. every projects should be monitored for value consistently), and audit.	M	M	3	- Partner selection and management (accountability) - ESPS partner payments - Tracking of Sales / Marketing campaigns through to results - Co-Op Spend - Gift cards	—		No audit	Partner selection and management will be a consideration in the suggested Retailer Operations audit (noted above); remaining requested audits covered in current or prior IA audit projects.	Y	
Sales	Erik Carlson	Focus on quality sales over quantity of sales	- Customers receive services/equipment inappropriate for their needs - Poor installation and/or poor troubleshooting increases truck rolls	H	L	3	- DNS QA process reviews - Monitoring of trouble call volume	M	L	2	—	—		No audit	Risks are related to "right-sizing" customers and qualifying "better" customers (i.e., less likely to churn, higher revenue). Credit scoring is a possible audit for 2014 and work order modifications (often involving upgrading or downgrading the customer to right-size) were audited in 2012 with a follow up planned in 2014.	Y	
Sales	Erik Carlson	Continue partnership with Direct Sales	- Inadequate or inappropriate forecasts (IA)	M	H	4	- Weekly cross-functional forecast meetings (IA)	M	M	3	—	—		No audit	DNS believes opportunities may exist for improved forecasting accuracy at local levels; forecasting audit follow up planned in 2014 that will address sharing of information between direct sales, DNS, and other business areas.	Y	

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DNS	Bernie Han	Reduce waste (in terms of DNS materials procurement)	- Sites ordering their own supplies / consumables and not taking advantage of corporate purchasing power. - Use of EchoStar for procurement activities rather than managing this in-house.	H	H	5	- Monitoring reports on cost per job and sort per point to identify locations with excess expense	M	M	3	Procurement activities – does it make sense for DISH to have its own supply chain function rather than relying on EchoStar? DNS ordering at individual sites is one potential opportunity for improved efficiencies / cost savings. He believes some sites order way too much product, increasing theft risk, and that vendors we use could provide us with reports by DNS location showing how much was purchased. (Note: IA is conducting a DNS materials consumption audit in Q4 2013 that will touch on this issue.)	—	DNS Materials Procurement audit (Q4 2013) will address concerns raised	No audit	Q4 2013 audit underway that will review existing processes surrounding procurement activities.	Y	
Sales	Bernie Han	n/a	n/a	M	M	3	n/a	M	M	3	- Co-op and MDF funds: He mentioned this as a potential area for audit, but we explained that we did look at this process in 2013. - Commercial: He plans to get rid of analog customers, reducing risk of fraud. May want us to look at this again. (Follow-up audit of Commercial Revenue Assurance will likely be scheduled for early 2014.) - EVT: He stated he may be eliminating this function as he does not feel that it is effective except possibly as a fraud deterrent. (Audited in 2013.) - Work Orders: He plans to redesign the work order creation process in the near future (also audited in 2013).	—	—	No audit	All audits requested have been performed in 2013 or 2013 with follow up work validated and/or scheduled in 2014 as necessary.	Y	
Sales	Various	IA: Manage fraud	- Duplicate accounts (fraudulent) - Fraudulent activations increase costs	H	H	5	- Monthly fraud offenders meetings track third party fraud / direct sales fraud (IA) - Dedicated Retail Services audit team - Dedicated Sales Integrity team (direct sales) - Implementation of Axiom, which makes it more difficult to build a duplicate account	M	M	3	—	—	—	No audit	Q4 2013 audit currently underway to review Duplicate Account processes.	Y	

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Service	Jim LaRocque	Repair as much material as Sales has demand for with the lowest cost (minimum SAC) and protecting quality	- Poor quality of testing (impacts internal and external) - Unnecessary work (trouble calls, return authorizations, etc) due to lack of issue resolution at DNS/CSC levels (drives No Problem Found (NPF) scenarios) - Increased costs due to overtime work - Extra product costs for repairs - Poor sales demand forecasts	H	M	4	- Have consistent criteria defined for testing quality across centers, quality rates at each center are reported upon regularly - New "60 Day RA" metric measures activations on new vs. remanned product - Data analytics on box exchanges (just starting to use this) - Quarterly surveys performed - Minimized overtime through implementation of 3rd shift - Inventory forecasting is relied upon from the sales team - Monthly financial reviews with CEO - Manage repairs via vendors with best cost efficiency (i.e. proper outsourcing decisions)	M	M	3	No Problem Found (NPF) data analytics and root cause	—		Audit	Per client request; concerns are present that the existing analytics / reporting may be flawed by inaccurate root causes for existing problems. Potential testing equipment errors may be to blame for increased work orders, costs, and other downstream impacts from false reads on receiver effectiveness.	Y	
Service	Jim LaRocque	Reduce level of outsourcing for equipment with easy-to-repair issues	- Poor quality of testing (impacts internal and external) - Unnecessary work (trouble calls, return authorizations, etc) due to lack of issue resolution at DNS/CSC levels (drives No Problem Found (NPF) scenarios) - Increased costs due to overtime work - Extra product costs for repairs - Poor sales demand forecasts	H	M	4	- Have consistent criteria defined for testing quality across centers, quality rates at each center are reported upon regularly - Data analytics on box exchanges (just starting to use this) - Minimized overtime through implementation of 3rd shift - Manage repairs via vendors with best cost efficiency (i.e. proper outsourcing decisions)	M	M	3	—	—		No audit	Increasing the level of equipment testing / repair will be a business decision. Processes are already in place to insource and outsource repair work, so modifying outsourcing levels will be relatively easy for Service.	Y	
Service	Jim LaRocque	Inventory management: Provide the right quantities of product to distribution at the right time	- Increased costs due to overtime work - Extra product costs for repairs - Poor sales demand forecasts	H	M	4	- New "60 Day RA" metric measures activations on new vs. remanned product - Data analytics on box exchanges (just starting to use this) - Minimized overtime through implementation of 3rd shift - Inventory forecasting is relied upon from the sales team	H	L	3	—	—		No audit	Providing sales with the right equipment is a matter of reporting from Sales to Service, and that exists today. Service transfers product to Sales on a weekly basis based upon their needs. IA involvement is unlikely to be useful in this established process.	Y	
Tax Administration	Karen Frank	Working on IRS audits to get tax refund	- Improper documentation retention	M	M	3	- Regular meetings with staff to ensure progress; centralized POC assigned to work on audits and help with documentation - Retention policy exists (can be improved) - 2005 to 2012 documents are retained in Meridian; Documents for federal tax returns are not filed away (off site) until the audit is done. Federal tax returns prior to 2004 (including 2004) are kept off-site. - KPMG has been performing tax returns (federal / state) since 2008 (but they don't keep any documents) - Currently, Tax is in the process of implementing SharePoint, which is expected to be installed in early 2014 (after 2013 10k filed). All documents will be scanned into SharePoint upon installation. - Check approval process	M	L	2	—	Bonus Depreciation used to save a lot of money for the company, but now has to be paid back.	No audit	Risk is minimal given external auditor involvement in the key process performance; additional focus and awareness has been placed on the tax department given prior SOX issues, so resource constraints are being considered and addressed as needed.	Y	

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Tax Administration	Karen Frank	Manage reporting changes to state income taxes for prior years	- Improper documentation retention	H	L	3	- Regular meetings with staff to ensure progress; centralized POC assigned to work on audits and help with documentation - Retention policy exists (can be improved) - 2005 to 2012 documents are retained in Meridian; Documents for federal tax returns are not filed away (off site) until the audit is done. Federal Tax returns prior to 2004 (including 2004) are kept off-site. - KPMG has been performing tax returns (federal / state) since 2008 (but they don't keep any documents)	H	L	3	—	—	—	No audit	SOX Controls. In addition, KPMG does our tax return.	Y	
Tax Administration	Kent Johnson	Income tax compliance and income tax provision	- Loss of staff resources	H	M	4	- Keep employees happy by giving them proper promotions - Document current procedures and process - Upgrade One-Source - working with PWC to explore new functionalities	M	M	3	—	—	—	No audit	SOX Controls. In addition, KPMG does our tax return.	Y	
Tax Administration	Tamara Volmer	File taxes on time	- Lack of staff resources - Liberty regulatory filing and exodus of Liberty employees - Poor reporting systems / data for BB could impact states audit findings if DISH were to shut them down	H	M	4	- Monthly check lists and schedules for sales & use, telecom tax, property tax, and business license - Use outside company when getting outside of administrative level - Streamlined the process and automated process software to handle high volume. - Property tax audit by the State	M	M	3	—	—	—	No audit	Q4 2013 audit underway that will review existing processes surrounding property / sales & use tax and will include review of the CommTax system.	Y	
Tax Administration	Tamara Volmer	Implement new system (Comm Tax)	- Lack of staff resources - Poor reporting systems / data for BB could impact states audit findings if DISH were to shut them down	H	M	4	- Monthly check lists and schedules for sales & use, telecom tax, property tax, and business license - Use outside company when getting outside of administrative level - Streamlined the process and automated process software to handle high volume	M	M	3	—	—	Comm Tax system review (impacts calculations)	No audit	Q4 2013 audit underway that will review existing processes surrounding property / sales & use tax and will include review of the CommTax system.	Y	
Tax Administration	Tamara Volmer	Income tax calculation changes on STBs (PR, VA, IL)	- Lack of staff resources	H	M	4	- Monthly check lists and schedules for sales & use, telecom tax, property tax, and business license - Use outside company when getting outside of administrative level - Streamlined the process and automated process software to handle high volume - Monitoring of tax law changes (IA)	M	M	3	—	—	Comm Tax system review (impacts calculations)	No audit	Q4 2013 audit underway that will review existing processes surrounding property / sales & use tax and will include review of the CommTax system.	Y	
Tax Administration	Matt Sheers	Optimize the depreciation process for STBs	- Lack of proper resources / knowledge retention - Poor cross-training due to focus on lean department - Untimely communication of transactions with tax implications - Manual complex process handled via Excel (IA)	H	M	4	- Allowance for contractor hiring - Current plan to outsource depreciation management for STBs (contract in Legal) - Shared importance of timely communication with various teams / groups	M	M	3	—	Depreciation Transition / 3rd Party Review		Audit	Inaccurate calculation risk could impact financial statements. Outsourcing this calculation to a third party (as planned per process owner) may degrade the expertise within the pay-tv industry.	[redacted]	
Tax Administration	Matt Sheers	Manage audit preparations for the 2009/10/11 IRS audit	- Lack of resources / retention - Poor cross-training due to focus on lean department - Untimely communication of transactions with tax implications - Violations for late tax payments	H	M	4	- Allowance for contractor hiring - Tax VP focuses on retaining team member responsibilities - Tax VP monitoring of audit preparation and verification of timely project work - Shared importance of timely communication with various teams / groups - Controls exist for ETF payment accuracy	H	L	3	—	—	—	No audit	SOX controls exist over tax areas; prior SOX issues have raised awareness and focus of Tax department resources.	Y	

DISH 2013 Risk Assessment

dish

Department	Interdepend.	Department Objectives	Potential Process Specific Risks	INHERENT RISK IMPACT	INHERENT RISK LIKELIHOOD	INHERENT RISK SCORE	Controls / Mitigating Factors	RESIDUAL RISK IMPACT	RESIDUAL RISK LIKELIHOOD	RESIDUAL RISK SCORE	Requested Audit Area	IA Suggested Audit Area	COMMENTS	Audit or No Audit?	IA RATIONALE FOR AUDIT DECISION	CAE Approved?	notes
Tax Administration	Various	IA: Manage fraud	- Writing fraudulent checks - Unauthorized EFTs	H	L	3	- SOX AP & Treasury Controls [IA]	L	L	1	--	--	--	No audit	Minimal risk as oversight exists through SOX controls, already tested in annual reviews.	Y	

Decreased customer satisfaction
Economic weakness
Increased competition
New product introductions
Poor public perception / publicity
Regulatory / legal
Inefficient capital investments / acquisitions
Fraud / signal theft
Increased programming costs
IT / infrastructure failures
Operational inefficiencies
Dependence on 3rd parties
Technology changes

2014 Objectives

Increase net activations.
Increase broadband activations.

Decreate churn.

Improve net income.
Increase customer satisfaction.
Decrease customer contact rate.
Increase IP connectivity.
Grow market share.

Improve ARPU.

Confidential/

SLC_ DNC_Investigation_0015639

2014 Objectives
Increase net activations.
Increase broadband activations.
Decrease churn.
Improve net income.
Increase customer satisfaction.
Decrease customer contact rate.
Increase IP connectivity.
Grow market share.
Improve ARPU.

Risks
Decreased customer satisfaction
Economic weakness
Increased competition
New product introductions
Poor public perception / publicity
Regulatory / legal
Inefficient capital investments / acquisitions
Fraud / signal theft
Increased programming costs
IT / Technology Changes
Operational inefficiencies
Dependence on 3rd parties
Financial Statement Integrity (SOX)

Interview List
2014 Internal Audit Risk Assessment
Last Updated: 11/26/2013

completed (posted on SP)
not scheduled
notes past due

| | Interviewers | | |

EXHIBIT 477

EXHIBIT 477

Message

From: Halbach, Patrick [/O=ECHOSTAR COMMUNICATIONS CORP/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=PATRICK.HALBACH]
Sent: 12/10/2013 8:18:54 PM
To: Clayton, Joseph [joseph.clayton@dish.com]
CC: Olson, Robert [robert.olson@dish.com]; Wire, Rachael [rachael.wire@dish.com]
Subject: 2014 Internal Audit Plan
Attachments: 2014 Risk Assessment and Audit Plan Report.ppt

Joe,

Attached is the draft 2014 Audit Plan and presentation for the Audit Committee. No major changes in our overall focus from 2013 as we continue to allocate our resources across the various financial, operational, IT and compliance risks of the business. I plan to cover this with the Audit Committee at the February, 2014 meeting.

Please let Robert or I know if you have any questions or want to meet to review the plan.

Thanks,

Pat

EXHIBIT 478

EXHIBIT 478

Schedule for 2013 DISH/EchoStar Board of Director Meetings

January

Su	Mo	Tu	We	Th	Fr	Sa
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Time of Meetings: The DISH and EchoStar Committee Meetings (Audit, Compensation, Non-Interlocking Directors and Nominating) commence at 9:00 a.m. and last until approximately 1 p.m. The DISH and EchoStar Board of Director Meetings commence at 1 p.m. and last until approximately 3 p.m.

Note: The Annual Shareholder Meeting will be held on the same day as the first quarter meetings, May 1, 2013 for EchoStar and May 2, 2013 for DISH.

- Holidays
- 10-Q Filing Deadline
- 10-K Filing Deadline
- EchoStar Meetings
- DISH Meetings
- Team Summit

Holidays and Observances (including Team Summit):

Jan 1	New Year's Day	May 12	Mother's Day	Oct 31	Halloween
Jan 21	Martin Luther King Day	May 27	Memorial Day	Nov 11	Veterans Day
Feb 14	Valentine's Day	Jun 16	Father's Day	Nov 28	Thanksgiving Day
Feb 18	Presidents' Day	Jul 4	Independence Day	Dec 24	Christmas Eve
Mar 31	Easter Sunday	Sep 2	Labor Day	Dec 25	Christmas Day
May 13-15	Team Summit	Oct 14	Columbus Day	Dec 31	New Year's Eve

Schedule for 2014 DISH/EchoStar Board of Director Meetings

CONFIDENTIAL

January

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Apr 20	Easter Sunday	Sep 1	Labor Day	Dec 25	Christmas Day
May 13-15	Team Summit	Oct 13	Columbus Day	Dec 31	New Year's Eve

EXHIBIT 479

EXHIBIT 479

2014 Risk Assessment & Audit Plan Report

February xx, 2014

DRAFT

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Hours Allocation by Risk Level	5
Hours Allocation by Audit Type	6
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2014 Risk Assessment Process

- Audit plan developed based upon the following inputs:
  - Interviewed over 70 business leaders
  - Industry research and best practices
  - Results of previous audit work and SOX processes
- Key risks identified to achievement of business objectives
- Existing staffing levels are adequate for planned coverage
- Plan is subject to change based upon shifts in the business and new developments as 2014 progresses

DISH Objectives and Risks

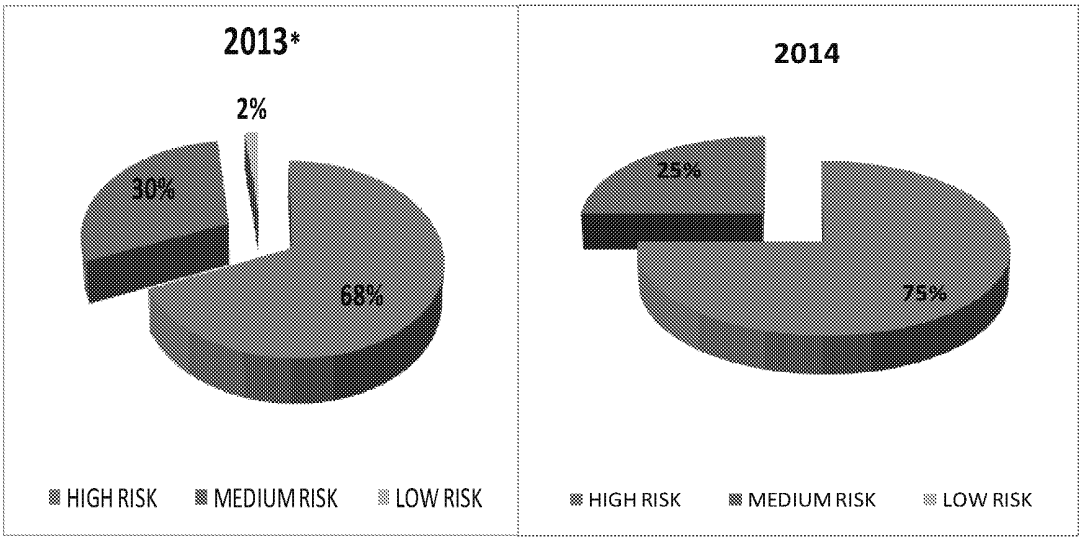
Corporate Objectives:				
Increase Net Activations	Increase Broadband Activations	Improve Net Income	Decrease Customer Contact Rate	Grow Market Share
Decrease Churn	Increase Customer Satisfaction	Increase IP Connectivity	Improve ARPU	

Risks to Achieving Objectives

High	Medium	Low
Increased Competition	Compliance / Legal ⇧	Negative Publicity
Operational Inefficiencies ⇧	Dependence on 3rd Parties	Economic Weakness ⇩
Decreased Customer Satisfaction	Fraud / Signal Theft	Inefficient Capital Investments / Acquisitions
Increased Programming Costs	IT / Technology Changes	
Financial Statement Integrity (SOX)		

⇧ ⇩ *Upgraded risk rating for Operational Inefficiencies and Compliance/Legal risks, due to the frequency of these risks noted during interviews and potential impacts to company operations. Downgraded risk rating of the Economic Weakness risk, due to overall improvements in the prior year.*

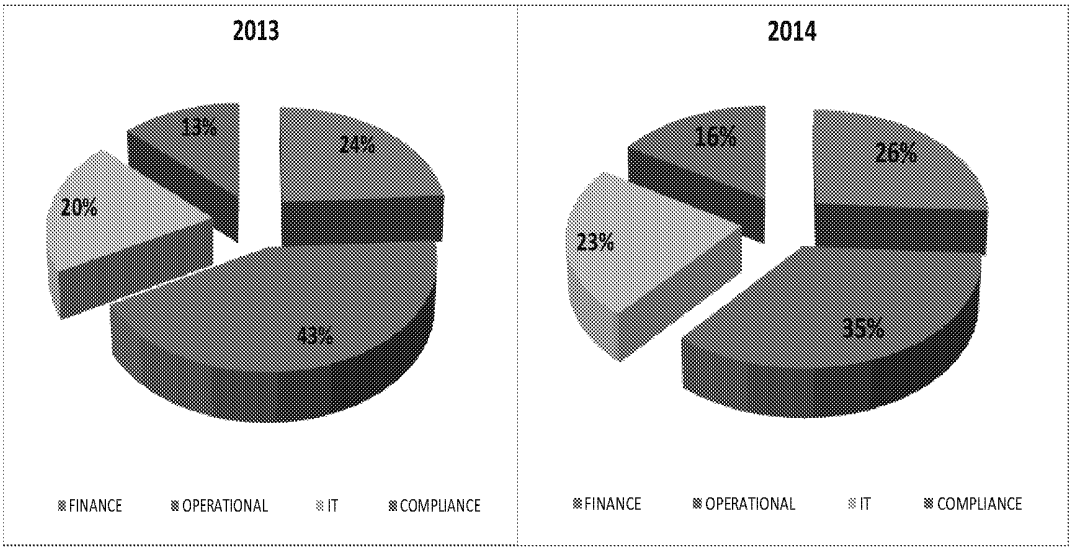
Hours Allocation by Risk Level



* *Based on 2014 risk ratings*

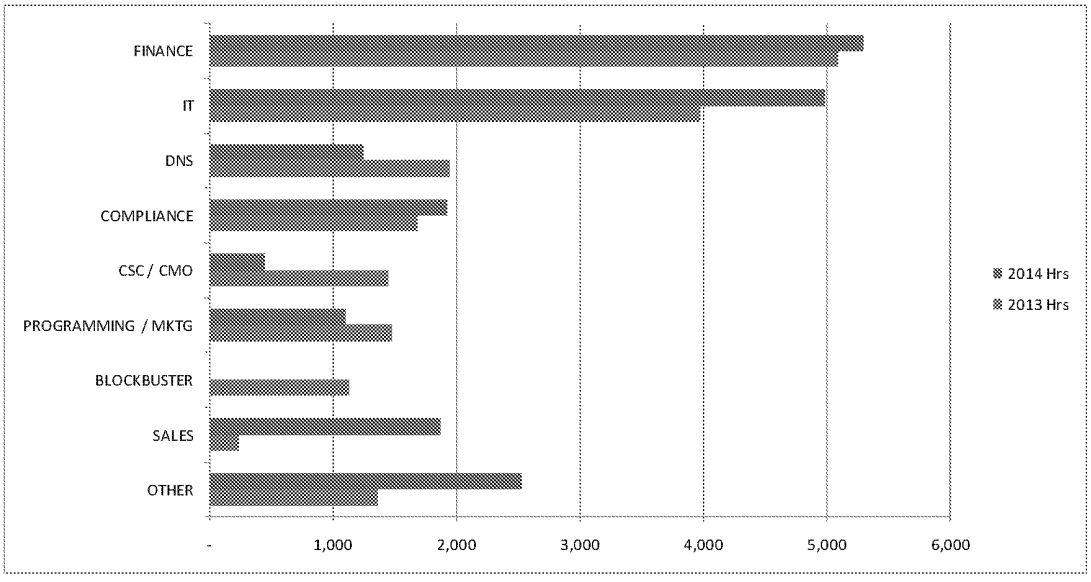
***REVISIT AFTER RISK ALLOCATION – IF LEVELS CHANGE ON PG 4, THIS GRAPH FOR 2013 NEEDS TO BE UPDATED TOO

Hours Allocation by Audit Type



- *Increased IT and Compliance hours are based upon business requests and assessment of risk respectively.*

Hours by Department



Note: "Other" includes placeholders for investigations and follow-up audits.

Staffing

	Total # of Employees / Hours	Finance	Operational / Compliance	IT
Primary Expertise by Area	**16**	**38%**	**44%**	**19%**
2014 Hours Allocation by Area	**19,359**	**26%**	**51%**	**23%**

- *Our current skills mix aligns closely with planned audit focus for 2014.*

Audit Plan

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2014 Audit Plan

Audit Area	Department	Objectives	Corporate Risk	Est. Hours
Stock Options Admin and Accounting Review	Accounting / Finance / Tax	Review processes for ensuring proper accounting and reporting of stock options.	Regulatory / Legal	150
Insider Trading Process Review	Accounting / Finance / Tax	Assess procedures to prevent insider trading.	Regulatory / Legal	150
Subscriber Acquisition Cost (SAC) Process	Accounting / Finance / Tax	Evaluate methodologies utilized in the calculation of subscriber acquisition costs, a key performance metric for the company, to ensure accuracy in financial statement communications.	Financial Statement Integrity	350
Accounting for Software Development	Accounting / Finance / Tax	Assess financial treatment of company assets and labor hours to ensure proper accounting treatment and accurate financial statements.	Financial Statement Integrity	200
Workers' Compensation	Accounting / Finance / Tax	Assess current processes for Workers' Compensation program to ensure benefits are managed appropriately for eligible employees.	Regulatory / Legal	300
Insurance Coverage Review	Accounting / Finance / Tax	Assess company insurance plans for adequate coverage in accordance with DISH risk tolerance.	Operational Inefficiencies	150
Internal Quality Assessment Review (QAR)	Accounting / Finance / Tax	Review of select audits performed by Internal Audit for compliance with IIA Standards.	Regulatory / Legal	200

2014 Audit Plan

Audit Area	Department	Objectives	Corporate Risk	Est. Hours
SOX – Financial Controls (Interim & Final Testing)	Accounting / Finance / Tax	Assessment of internal controls over financial reporting for design and effectiveness in mitigating the risk of financial misstatement.	Financial Statement Integrity (SOX)	3590
Broadband Sales Reconciliation	Broadband	Assess broadband operational processes to determine effectiveness of sales and revenue recognition procedures.	Operational Inefficiencies	200
Customer Credit Scoring	CMO	Review processes for analyzing and setting DISH customer credit scores to determine effectiveness and impacts downstream (other operations, revenue, sub counts, etc.	Operational Inefficiencies	200
Multi-Dwelling Unit (MDU) Address Verification	Commercial Sales	Evaluate system integrity for flagging MDU addresses and assess downstream impacts, such as improper call routing, poor customer experience, unnecessary truck rolls, etc.	IT / Infrastructure failures	300
Foreign Corrupt Practices Act / Anti-Bribery	Compliance (HR)	Assessment of compliance with FCPA / Anti-Bribery guidelines.	Regulatory / Legal	300
FMLA Compliance	Compliance (HR)	Assessment of compliance with the Family Medical Leave Act guidelines.	Regulatory / Legal	400

2014 Audit Plan

Audit Area	Department	Objectives	Corporate Risk	Est. Hours
Equal Employment / Discrimination Compliance	Compliance (HR)	Assessment of compliance with Equal Employment Opportunity guidelines and discrimination regulations.	Regulatory / Legal	300
Complaints Tracking / Trending	Compliance (HR)	Review process effectiveness for tracking and trending of complaints, assessment of root causes, and appropriate follow up on resolution efforts.	Operational Inefficiencies	300
CanSpam Act Compliance	Compliance (HR)	Assessment of compliance with CanSpam Act guidelines (written marketing communication such as email or text messaging).	Regulatory / Legal	200
Dodd-Frank Compliance	Compliance (HR)	Assessment of compliance with the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010 (specifically review of specialized disclosure provisions around conflict minerals).	Regulatory / Legal	200
Repeat Calls Analysis	CSC	Assess processes for identifying and addressing root causes of repeat customer call volume.	Operational Inefficiencies	200
Technician Dispatch Process	DNS	Assess current system and procedures for technician dispatch methodology to ensure efficient use of company resources (employees, vehicles, etc) to maximize customer satisfaction and minimize costs.	Operational Inefficiencies	250

2014 Audit Plan

Audit Area	Department	Objectives	Corporate Risk	Est. Hours
DNS Site Reviews	DNS	Review inventory management practices at select DNS locations.	Operational Inefficiencies	700
Recruiting Process	Human Resources	Review existing recruiting processes from application to start date to identify operational efficiencies.	Operational Inefficiencies	250
On-Boarding Process	IT	Evaluate on-boarding processes for consistency and effectiveness to ensure company employees have appropriate resources.	Operational Inefficiencies	250
Contractor Governance	IT	Assessment of IT contractor agreements and performance management processes (approvals, leveraging cost effectively, getting value from the contractors, etc).	Dependence on 3rd parties	300
Data Warehouse Management	IT	Review of user profiles within Netezza/Teradata to ensure access to confidential data is properly restricted.	IT / Infrastructure failures	200
Oracle R12 Program Development Review	IT	Assess implementation project plan for effective development of User Acceptance Testing, "go/no-go" decisions, and defect resolution procedures.	IT / Infrastructure failures	300
Software Licensing	IT	Evaluate current management process of software licenses and appropriate spending.	Regulatory / Legal	200

2014 Audit Plan

Audit Area	Department	Objectives	Corporate Risk	Est. Hours
IT Governance	IT	Review oversight processes within the IT organization to identify potential misalignment of IT resources with organization strategy.	Operational Inefficiencies	400
Shadow IT Review	IT	Determine the extent of shadow IT deployment within the company, applications and environments deployed outside of usual channels and assess impacts to company operations.	Operational Inefficiencies	300
Disaster Recovery / Business Continuity	IT	Evaluate disaster recovery and business continuity strategies for adequate coverage of critical systems to avoid significant loss of revenue or irreparable damage to customer relationships.	IT / infrastructure failures	300
IT User Profile Review	IT	Evaluate processes and controls to determine if least privilege is granted to systems when access is approved.	IT / infrastructure failures	150
SOX – IT General Controls (Interim & Final Testing)	IT	Assessment of IT general controls for design and effectiveness in mitigating the risk of financial misstatement.	Financial Statement Integrity (SOX)	2174
Marketing Data Analytics Accuracy Review	Marketing	Evaluate marketing systems and data accuracy for downstream utilization on campaign planning and monitoring.	Operational Inefficiencies	300

2014 Audit Plan

Audit Area	Department	Objectives	Corporate Risk	Est. Hours
International Marketing	Marketing	Assess agency relationships and recent overhaul of department procedures; review purchase order processes to manage fraud.	Operational Inefficiencies	350
Programming Contract Rights Fulfillment	Programming	Assess operational processes for efficiency and effectiveness in ensuring complete and accurate fulfillment of contractual rights of programming content.	Increased Programming Costs	250
Completion Team Process Review	Direct Sales	Analyze data collection techniques and processes used to save new customers who attempt to cancel an open new connect work order.	Operational Inefficiencies	200
Direct Sales Quality Assurance (QA) Processes	Direct Sales	Review QA processes for Direct Sales for efficiency and effectiveness in driving correct agent behaviors.	Operational Inefficiencies	200
Sales Integrity Team Process Review	Direct Sales	Review of Sales Integrity Team processes and Direct Sales reporting for effectiveness in identifying fraudulent activity.	Fraud / Signal Theft	200
DISH One Operational Procedures	DISH One	Evaluate operations management procedures for effective monitoring and reporting around cash and inventory assets.	Operational Inefficiencies	200

2014 Audit Plan

Audit Area	Department	Objectives	Corporate Risk	Est. Hours
Retailer Operations	Retail Sales	Review Retail Partner selection and performance management, operational inefficiencies, dispute management, and potential fraud concerns.	Operational Inefficiencies	500
NPF (No Problem Found) Data Analytics	Service	Validate reporting / analysis of reasons for NPF receivers and determine downstream impacts.	Operational Inefficiencies	400
Quarterly Follow-Up Audits	Other	Follow-up as needed for audits completed in 2013/2014.	Operational Inefficiencies	2700
Miscellaneous Investigations	Other	TBD	Fraud / Signal Theft	600

EXHIBIT 480

EXHIBIT 480

From: Wener, Kathleen <KATHLEEN.WENER@dish.com>
Sent: Tuesday, June 19, 2018 10:53 AM
To: Burton, Emily
Cc: Burg, Michael
Subject: Hard Drive Delivery

Good Morning Ms. Burton,

The code for the Padlock drive that was delivered to your office is 8675309.

Thanks,

Kathleen

Kathleen Wener, CEDS
Business Analyst II

dish
9601 S. Meridian Blvd.
Englewood, CO 80112
(303) 723-1000 Main
(720) 514-6472 Direct
kathleen.wener@dish.com

EXHIBIT 481

EXHIBIT 481

From: Burton, Emily <EBurton@ycst.com>
Sent: Monday, August 20, 2018 3:21 PM
To: Muthu, Lakshmi; 'david@omaralaw.net'; 'travisd@rgrdlaw.com'; 'bennyg@rgrdlaw.com'; 'eluedeke@rgrdlaw.com'; 'tlacomb@rgrdlaw.com'; 'sugarman@sugarmansusskind.com'; 'pat@levertylaw.com'; 'brobbins@robbinsarroyo.com'; 'kseely@robbinsarroyo.com'; 'arifkin@robbinsarroyo.com'; 'Iherzik@robbinsarroyo.com'; 'tmichaud@vmtlaw.com'
Cc: speek@hollandhart.com; Bob Cassity (BCassity@hollandhart.com); Flinn, Barr
Subject: RE: DISH DNC - Plumbers Local Union No. 519 Pension Trust Fund, et al. v. Ergen, et al., Case No. A-17-763397-B - Request for Interviews

Counsel,

We have not received any response to the SLC's below request for interviews of plaintiffs. The SLC has a limited amount of time in which to complete its investigation and has numerous interviews to coordinate in that limited time period.

Please provide the plaintiffs' availability to be interviewed by the DISH SLC in the next few weeks, so that we can attempt to work your clients into the interview schedule.

Best,

Emily V. Burton, Partner ■ YOUNG CONAWAY STARGATT & TAYLOR, LLP
Rodney Square, 1000 North King Street ■ Wilmington, DE 19801
P 302.571.6747 **F** 302.576.3746 ■ EBurton@ycst.com ■ www.youngconaway.com ■ vCard

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From: Muthu, Lakshmi
Sent: Tuesday, August 14, 2018 10:33 AM
To: 'david@omaralaw.net'; 'travisd@rgrdlaw.com'; 'bennyg@rgrdlaw.com'; 'eluedeke@rgrdlaw.com'; 'tlacomb@rgrdlaw.com'; 'sugarman@sugarmansusskind.com'; 'pat@levertylaw.com'; 'brobbins@robbinsarroyo.com'; 'kseely@robbinsarroyo.com'; 'arifkin@robbinsarroyo.com'; 'Iherzik@robbinsarroyo.com'; 'tmichaud@vmtlaw.com'
Cc: speek@hollandhart.com; Bob Cassity (BCassity@hollandhart.com); Flinn, Barr; Burton, Emily
Subject: DISH DNC - Plumbers Local Union No. 519 Pension Trust Fund, et al. v. Ergen, et al., Case No. A-17-763397-B - Request for Interviews

Counsel,

We write on behalf of the Special Litigation Committee of DISH Network Corporation (the "SLC") in connection with the above-referenced action. As part of its investigation, the SLC hereby requests interviews of representatives of plaintiffs most knowledgeable of the claims asserted in plaintiffs' consolidated shareholder derivative complaint dated January 12, 2018. We request that you provide plaintiffs' availability for interviews in August.

We look forward to hearing from you soon.

Sincerely,
Lakshmi

Lakshmi A. Muthu, Associate ■ YOUNG CONAWAY STARGATT & TAYLOR, LLP
Rodney Square, 1000 North King Street ■ Wilmington, DE 19801
P 302.576.3248 **F** 302-576-3413 ■ LMuthu@ycst.com ■ www.youngconaway.com ■ vCard

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EXHIBIT 482

EXHIBIT 482

From: Erik Luedeke <ELuedeke@rgrdlaw.com>
Sent: Wednesday, August 22, 2018 2:20 PM
To: Burton, Emily; Muthu, Lakshmi; 'david@omaralaw.net'; Travis Downs; Benny Goodman; Timothy Lacomb; 'sugarman@sugarmansusskind.com'; 'pat@levertylaw.com'; Brian Robbins; 'kseely@robbinsarroyo.com'; Ashley Rifkin; 'Iherzik@robbinsarroyo.com'; Tom Michaud
Cc: speek@hollandhart.com; Bob Cassity (BCassity@hollandhart.com); Flinn, Barr
Subject: RE: DISH DNC - Plumbers Local Union No. 519 Pension Trust Fund, et al. v. Ergen, et al., Case No. A-17-763397-B - Request for Interviews

Counsel,

The SLC's request to interview representatives of Plumbers Local Union No. 519 Pension Trust Fund and City of Sterling Heights Police and Fire Retirement System is premature and a waste of the SLC's time and resources. But even worse, this misguided and unwarranted fishing expedition comes at the expense of Dish, a Company that has already suffered enough as a result of the misdeeds of its directors.

The SLC's assignment here is straightforward. Dish co-founder and director, James DeFranco, has already testified that Dish's TCPA-compliance efforts did not change despite the assurances it made when entering into the Compliance Agreement. *See* Memorandum Opinion and Order at 15, *Krakauer v. Dish Network LLC.*, No. 14-cv-0333 (M.D.N.C. May 22,2017) ("This is how we operated even prior to the agreement as it related to telemarketing."). And the North Carolina federal court agreed, finding the record to be "silent" as to Dish's TCPA-compliance efforts. *Id*. Thus, the SLC is tasked with determining what, if anything, each of the other eight Dish directors believe DeFranco got wrong and, if they now have a different story to tell, why they did not tell it during the North Carolina trial to help Dish avoid being slapped with treble damages.

Nonetheless, if the SLC still believes that interviews with representatives of Plaintiffs are warranted after it has interviewed DeFranco and each of his fellow Dish directors about the steps taken to bring Dish into TCPA-compliance, we will endeavor to make representatives available to you.

Regards,

Erik

From: Burton, Emily [mailto:EBurton@ycst.com]
Sent: Monday, August 20, 2018 12:21 PM
To: Muthu, Lakshmi; 'david@omaralaw.net'; Travis Downs; Benny Goodman; Erik Luedeke; Timothy Lacomb; 'sugarman@sugarmansusskind.com'; 'pat@levertylaw.com'; Brian Robbins; 'kseely@robbinsarroyo.com'; Ashley Rifkin; 'Iherzik@robbinsarroyo.com'; Tom Michaud
Cc: speek@hollandhart.com; Bob Cassity (BCassity@hollandhart.com); Flinn, Barr
Subject: RE: DISH DNC - Plumbers Local Union No. 519 Pension Trust Fund, et al. v. Ergen, et al., Case No. A-17-763397-B - Request for Interviews

Counsel,

We have not received any response to the SLC's below request for interviews of plaintiffs. The SLC has a limited amount of time in which to complete its investigation and has numerous interviews to coordinate in that limited time period.

Please provide the plaintiffs' availability to be interviewed by the DISH SLC in the next few weeks, so that we can attempt to work your clients into the interview schedule.

Best,

Emily V. Burton, Partner ■ Young Conaway Stargatt & Taylor, LLP
Rodney Square, 1000 North King Street ■ Wilmington, DE 19801
P 302.571.6747 **F** 302.576.3746 ■ EBurton@ycst.com ■ www.youngconaway.com ■ vCard

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From: Muthu, Lakshmi
Sent: Tuesday, August 14, 2018 10:33 AM
To: 'david@omaralaw.net'; 'travisd@rgrdlaw.com'; 'bennyg@rgrdlaw.com'; 'eluedeke@rgrdlaw.com'; 'tlacomb@rgrdlaw.com'; 'sugarman@sugarmansusskind.com'; 'pat@levertylaw.com'; 'brobbins@robbinsarroyo.com'; 'kseely@robbinsarroyo.com'; 'arifkin@robbinsarroyo.com'; 'lherzik@robbinsarroyo.com'; 'tmichaud@vmtlaw.com'
Cc: speek@hollandhart.com; Bob Cassity (BCassity@hollandhart.com); Flinn, Barr; Burton, Emily
Subject: DISH DNC - Plumbers Local Union No. 519 Pension Trust Fund, et al. v. Ergen, et al., Case No. A-17-763397-B - Request for Interviews

Counsel,

We write on behalf of the Special Litigation Committee of DISH Network Corporation (the "SLC") in connection with the above-referenced action. As part of its investigation, the SLC hereby requests interviews of representatives of plaintiffs most knowledgeable of the claims asserted in plaintiffs' consolidated shareholder derivative complaint dated January 12 2018. We request that you provide plaintiffs' availability for interviews in August.

We look forward to hearing from you soon.

Sincerely,
Lakshmi

Lakshmi A. Muthu, Associate ■ Young Conaway Stargatt & Taylor, LLP
Rodney Square, 1000 North King Street ■ Wilmington, DE 19801
P 302.576.3248 **F** 302-576-3413 ■ LMuthu@ycst.com ■ www.youngconaway.com ■ vCard

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EXHIBIT 483

EXHIBIT 483

From: Ehrhart, Brandon <Brandon.Ehrhart@dish.com>
Sent: Thursday, September 13, 2018 6:28 PM
To: Burton, Emily; Muthu, Lakshmi
Subject: availability of Joe Clayton

Emily/Lakshmi,

It is my understanding that Joe Clayton, our former CEO and board member, is currently undergoing significant treatment for cancer and is unavailable to be interviewed by the SLC at this time. Please call me if you have any questions.

Thanks,

Brandon

Brandon Ehrhart
SVP, Deputy General Counsel and Secretary
DISH Network L.L.C.
Legal Department
9601 S. Meridian Blvd.
Englewood, CO 80112
Direct Dial: 720.514.5297
Direct Fax: 720.514.8486
Mobile: 206.605.4838

ATTORNEY/CLIENT AND OTHER PRIVILEGES MAY APPLY

EXHIBIT 484

EXHIBIT 484

YOUNG CONAWAY STARGATT & TAYLOR, LLP
Attorneys at Law

WILMINGTON
RODNEY SQUARE

NEW YORK
ROCKEFELLER CENTER

C. Barr Flinn
P 302.571.6692
F 302.576.3292
bflinn@ycst.com

September 19, 2018

VIA EMAIL

Erik W. Luedeke, Esquire
Robbins Geller Rudman & Dowd LLP
655 West Broadway, Suite 1900
San Diego, CA 92101

Re: DISH - Plumbers Local Union No. 519 Pension Trust Fund, et al. v. Ergen, et al., Case No. A-17-763397-B

Dear Mr. Luedeke:

We have your letter of September 14, 2018. As I previously explained, the SLC is thoroughly investigating the Complaint, including the matters referenced in your letter. The SLC understands the importance that you place on the matters you reference.

Please do not assume that the SLC is not interviewing Mr. DeFranco and other members of the DISH Board. The SLC is following the required process to conduct a good faith and thorough investigation. At the conclusion of its investigation and after the SLC has made its determination, it will describe in its report the determination that it has made and the investigatory steps that it has employed. If, at that time, you disagree with the SLC's determination and you believe that the SLC has not conducted a good faith and thorough investigation, you may raise this issue with the Court. In the meantime, as I am sure you understand, it is the SLC's prerogative to determine the best manner in which to conduct its investigation.

As for your offer of assistance, the SLC previously requested that your clients provide interviews, but the offer was declined. The SLC remains prepared to interview your clients.

However, as before, we will assume that you have not changed your view that such interviews are a waste of the SLC's resources, unless you inform us otherwise.

Very truly yours,

C. Barr Flinn

CBF:mlf

EXHIBIT 485

EXHIBIT 485

From: Steele, Dana
Sent: Wednesday, April 19, 2006 3:55:22 AM
To: Dodge, Stanton; Dugan, Mike; Kelly, Michael (EVP); DeFranco, Jim
Subject: Re: Do Not Call list//File #9514//3-16-06

Yes, but the reason we settled was related to our own actions at the very early stages of implementing DNC processes and procedures.

ATTORNEY/CLIENT AND WORK PRODUCT PRIVILEGES MAY APPLY/
DO NOT DISCLOSE WITHOUT THE PRIOR CONSENT OF GENERAL COUNSEL

Dana E. Steele
Director & Senior Corporate Counsel
EchoStar Satellite L.L.C.
P.O. Box 6655 (for regular mail)
Englewood, Colorado 80155

9601 S. Meridian Blvd. (for FedEx/UPS)
Englewood, Colorado 80112

Phone (303) 723-1621
Fax (303) 723-2571
E-mail: dana.steele@echostar.com

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-----Original Message-----
From: Dodge, Stanton
To: Steele, Dana; Dugan, Mike; Kelly, Michael (EVP); DeFranco, Jim
Sent: Tue Apr 18 21:49:57 2006
Subject: RE: Do Not Call list//File #9514//3-16-06

did the settlement involve the payment of $ and involve the settlement of allegations re: do not call violations?

R. Stanton Dodge
SVP, Deputy General Counsel & Asst. Secretary
Direct: 303.723.1611
Fax: 303.723.2050
Mobile: 303.884.1909

ATTY / CLIENT AND WORK PRODUCT PRIVILEGES APPLY

-----Original Message-----
From: Steele, Dana
Sent: Tuesday, April 18, 2006 9:48 PM
To: Dodge, Stanton; Dugan, Mike; Kelly, Michael (EVP); DeFranco, Jim
Subject: Re: Do Not Call list//File #9514//3-16-06

We settled with the Missouri AG, but not for the actions of retailers. If anyone wants more info on that, I am happy to provide.

ATTORNEY/CLIENT AND WORK PRODUCT PRIVILEGES MAY APPLY/ DO NOT DISCLOSE WITHOUT THE PRIOR CONSENT OF GENERAL COUNSEL

Dana E. Steele
Director & Senior Corporate Counsel

U.S., et al. v. Dish Network L.L.C.
Plaintiff's Exhibit
PX0053

PX0053-001

JA010951

HIGHLY CONFIDENTIAL
PRODUCED OVER DEFENDANT'S PRIVILEGE DESIGNATION UNDER COURT ORDER

DISH-0000933
009751

SLC_ DNC_Investigation_0012208

TX 102-010213

EchoStar Satellite L.L.C.
P.O. Box 6655 (for regular mail)
Englewood, Colorado 80155

9601 S. Meridian Blvd. (for FedEx/UPS)
Englewood, Colorado 80112

Phone (303) 723-1621
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E-mail: dana.steele@echostar.com

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-----Original Message-----
From: Dodge, Stanton
To: Dugan, Mike; Kelly, Michael (EVP); Steele, Dana; DeFranco, Jim
Sent: Tue Apr 18 20:42:29 2006
Subject: RE: Do Not Call list//File #9514//3-16-06

not that i recall. dana - did we get smacked by the missouri AG ever for do not call violations?

R. Stanton Dodge
SVP, Deputy General Counsel & Asst. Secretary
Direct: 303.723.1611
Fax: 303.723.2050
Mobile: 303.884.1909

ATTY / CLIENT AND WORK PRODUCT PRIVILEGES APPLY

From: Dugan, Mike
Sent: Tuesday, April 18, 2006 8:41 PM
To: Dodge, Stanton; Kelly, Michael (EVP); Steele, Dana; DeFranco, Jim
Subject: RE: Do Not Call list//File #9514//3-16-06

Ok but did we lose a case back when like he says?

Have a good vacation!

Michael Dugan

Chief Technical Officer
Echostar Corporation

From: Dodge, Stanton
Sent: Tuesday, April 18, 2006 8:28 PM
To: Dugan, Mike; Kelly, Michael (EVP); Steele, Dana; DeFranco, Jim
Subject: RE: Do Not Call list//File #9514//3-16-06

we had a meeting with jim d on this last friday. dana is point for formulating strategy for handling these generally and handling this guy specifically. i listend to the attached file and it looks like we now have some additional info to try to track down who made this call.

R. Stanton Dodge

SVP, Deputy General Counsel & Asst. Secretary

Direct: 303.723.1611

Fax: 303.723.2050

Mobile: 303.884.1909

ATTY / CLIENT AND WORK PRODUCT PRIVILEGES APPLY

From: Dugan, Mike
Sent: Tuesday, April 18, 2006 8:20 PM
To: Kelly, Michael (EVP)
Cc: Dodge, Stanton
Subject: FW: Do Not Call list//File #9514//3-16-06

What do you know about a case against dish network for calling people as referenced below?

I am having him screened from further emails.

Michael Dugan

Chief Technical Officer
Echostar Corporation

From: Aditya Kapoor [mailto:aditya_kapoor@hotmail.com]
Sent: Tuesday, April 18, 2006 7:36 PM
To: Gutierrez, Michael; donotcall@fcc.gov; Charles.Ergen@echostar.com; Moskowitz, David; dncconsumerinquiry2@ftc.gov; greg.abbott@oag.state.tx.us; Dugan, Mike; Steven.Schaver@echostar.com; Jackson, Mark (Denver); DeFranco, Jim; Kelly, Michael (EVP); ExecutiveCustomerService; Daines, Nolan; Rayner, David; Strickland, Robert; Vogel, Carl (Vice Chairman); communications@ago.mo.gov; mayor@cityofhouston.net; rickperry@rickperry.org; webmaster@rickperry.org
Subject: Re: Do Not Call list//File #9514//3-16-06

Dish Network:

I continue to receive calls from your company on a daily basis, and there has been no progress to stop this harassment. I am forced to screen every call via Caller ID, but with limited success. Given the fact that some of your representatives

resorted to abuse in the past, I further have to pick every call myself to ensure my family and/or guests are not targeted. This makes it difficult at times when I am not at home.

I received yet another call at 7PM this evening from Caller ID number 713-589-7248, clearly masked as a local Houston number. This time I have managed to record the conversation per the attached mp3 file. They provided me with a call back number of 1800-713-7836 which seems to be valid. The first 3:15 min of the recording is of the incoming call, and the remainder is of the outgoing call I made to the 1800 number. The date and time stamp is at the end of each portion. It is very evident per the conversation that Dish Network itself is the source of these calls, and not any outside retailer or agency.

Respected FTC Chairman:

Respected Texas Attorney General Greg Abbott:

I have reported the violation to donotcall.gov. I am copying Press Secretary John Fougere, from the Missouri Attorney General's Office, who was successful last year in penalizing Dish Network for calls made to Missourians. Perhaps Attorney General Nixon may have additional information to help protect Texans in this situation. Please prosecute this company for 1) harrasment 2) using false Caller IDs 3) Violating the Federal Do Not Call list 4) verbal abuse by their representatives, among others. I am copying Respected Houston Mayor Bill White, and Respected Texas Governor Rick Perry, so they are aware of the attack on Texan Houstonians by Dish Network.

Aditya Kapoor

----- Original Message -----

From: Aditya Kapoor <mailto:aditya_kapoor@hotmail.com>

To: Gutierrez, Michael <mailto:Michael.Gutierrez@echostar.com>

Cc: donotcall@fcc.gov ; Charles.Ergen@echostar.com ; David.Moskowitz@echostar.com ; dncconsumerinquiry2@ftc.gov ; greg.abbott@oag.state.tx.us ; Michael.Dugan@echostar.com ; Steven.Schaver@echostar.com ; Mark.Jackson@echostar.com ; James.DeFranco@echostar.com ; Michael.Kelly@echostar.com ; executivecustomerservice@echostar.com ; Nolan.Daines@echostar.com ; David.Rayner@echostar.com ; Robert.Strickland@echostarcom <mailto:Robert.Strickland@echostar.com> ; Carl.Vogel@echostar.com

Sent: Wednesday, April 12, 2006 8:02 PM

Subject: Re: Do Not Call list//File #9514//3-16-06

Michael:

I have received another call from your company this evening again, at 7:50PM Central. I will be reporting this violation it to the FTC shortly. The call from was Caller ID number 718-487-1050. The person identified themself as calling on behalf of Dish Network, and hung up the phone.

Clearly your company and company's agents are using dirty tactics, changing your Caller ID information ramdomnly, preventing me from screening calls. This harrasment has been going on for several months and has reached well past boiling point.

You will be hearing from me everytime your company contacts me. I hope that the FCC, FTC and my state's Attorney General prosecutes your company for criminal behavior, including harrasment and verbal threats, per my email on March 7th. I soon plan to report your company to the Houston Police Department, and also report you to the Houston FBI office.

Aditya Kapoor

----- Original Message -----

From: Aditya Kapoor <mailto:aditya_kapoor@hotmail.com>

To: Gutierrez, Michael <mailto:Michael.Gutierrez@echostar.com>

Cc: donotcall@fcc.gov ; Charles.Ergen@echostar.com ; David.Moskowitz@echostar.com ; dncconsumerinquiry2@ftc.gov ; greg.abbott@oag.state.tx.us ; Michael.Dugan@echostar.com ; Steven.Schaver@echostar.com ; Mark.Jackson@echostar.com ; James.DeFranco@echostar.com ; Michael.Kelly@echostar.com ; executivecustomerservice@echostar.com ; Nolan.Daines@echostar.com ; David.Rayner@echostar.com ; Robert.Strickland@echostarcom <mailto:Robert.Strickland@echostar.com> ; Carl.Vogel@echostar.com

Sent: Tuesday, April 11, 2006 7:39 PM

Subject: Re: Do Not Call list//File #9514//3-16-06

Michael:

Your company, or someone representing your company, has yet again called my home this evening at 7:20PM. The caller ID was clearly masked, as it showed 1-999-999-1234. The person hung up the phone on further questioning. Your company or your agents are using illegal methods to solicit business, and are hiding behind internet phone lines to harrass consumers.

I have reported this incident to the FTC's web site, 2nd time.

Your company continues to violate federal law. I hope at least one of your company's executives will be responsible enough to take control of the situation and stop this form of terrorism and harrasment on me and my family.

Aditya Kapoor

----- Original Message -----

From: Aditya Kapoor <mailto:aditya_kapoor@hotmail.com>

To: Gutierrez, Michael <mailto:Michael.Gutierrez@echostar.com>

Cc: dncconsumerinquiry2@ftc.gov ; donotcall@fcc.gov ; greg.abbott@oag.state.tx.us ; Charles.Ergen@echostar.com ; David.Moskowitz@echostar.com

Sent: Thursday, April 06, 2006 8:23 PM

Subject: Re: Do Not Call list//File #9514//3-16-06

Michael:

I continue to receive solicitation phone calls every other day or so either from your company or "retailers" that sell your product/service. I hold Dish Network responsible for making these calls either way. I may be wrong, but it is my

understanding that it is Dish Network's responsibility to ensure that any agent acting on behalf of you must respect the State and Federal do not call lists.

On past instances since my last complaint, the phone calls come from untraceable numbers (also illegal), and the callers put the phone down on any questioning. This evening at 8PM Central, I received a phone call from someone identifying themself as "Jay", and claiming to be from Dish Network. On further questioning, he identified himself as working for Sterling Satellite, based in California, with telephone number 877-447-9662. I have no way of authenticating the information given to me.

I have reported this evening's incident to the FTC. I plan to escalate my concerns with my state's Attorney General, to help me deal with this situation, and protect my rights.

Aditya Kapoor

----- Original Message -----

From: Gutierrez, Michael <mailto:Michael.Gutierrez@echostar.com>

To: aditya_kapoor@hotmail.com

Sent: Thursday, March 16, 2006 12:25 PM

Subject: FW: Do Not Call list//File #9514//3-16-06

Aditya,

Your complaint indicates that a telephone call was received at your residence soliciting DISH Network services. Your number was not found in a search of DISH Network's internal call logs, which captures all calls placed, whether connected or otherwise. Therefore, it is not possible that these calls originated from DISH Network. Although your number likely was previously included on our internal No Call list, in an abundance of caution, DISH Network has submitted it again.

DISH Network does conduct business with thousands of independent retailers, any one of which may have placed the call in question on its own behalf, without DISH Network's knowledge or approval. However, the complaint does not provide identifying information that would be sufficient to identify which particular retailer may have placed this phone call, specifically the caller identification phone number. If additional information is available, please forward it to my attention and DISH Network will assist your investigation in any way it is able.

Thank you,

Michael Gutierrez

Dispute Resolution Specialist

DISH Network

From: Aditya Kapoor [mailto:aditya_kapoor@hotmail.com]
Sent: Tuesday, March 07, 2006 8:07 PM
To: greg.abbott@oag.state.tx.us; KJMWEB@fcc.gov; enforcement@sec.gov; Houston@fbi.gov
Cc: FeedBack; Charles.Ergen@dishnetwork.com; David.Moskowitz@dishnetwork.com; press@echostar.com
Subject: Fw: Do Not Call list

FORWARD TO ESCALATIONS

JOE A 5CP

FCC Chairman Kevin J. Martin,

Texas Attorney General Greg Abbott,

Securities and Exchange Commission,

Federal Bureau of Investigation, Houston Office:

I would like to report the activities and behavior of Dish Network (Echostar Satellite LLC) to you. I have been receiving phone calls at my home daily, sometimes twice a day, from representatives of Dish Network. Each time I had asked them to take me off their calling list and to respect the Federal Do Not Call list. The activity has continued for almost 2 months now.

This evening, I again received a phone call from a Dish Network representative named "Rithik" and asked to speak to their manager. The phone was transferred to a different person "Sam" who claimed to be the manager. The person started abusing me, both in "Hindi" language and "English".

Their business practices are unlawful, and they have now resorted to abuse. Their phone representatives feel they are untraceable and are thus resorting to indecent actions without accountability. I feel threatened that Dish Network representatives may increase their phone attacks against me or may cause harm to me or my family in some way. The company obviously has my name and phone number, but may have other information about me as well.

I emailed the CEO and Legal Consul of Dish Network one month back (below email), but this company has taken no action. I feel helpless at this point. Please protect me from this irresponsible company.

Respectfully,

Aditya Kapoor

Home: 713-868-1004

Houston, TX

----- Original Message -----

From: Aditya Kapoor <mailto:aditya_kapoor@hotmail.com>

To: Charles Ergen <mailto:Charles.Ergen@dishnetwork.com> ; David Moskowitz <mailto:David.Moskowitz@dishnetwork.com>

Sent: Monday, February 06, 2006 5:37 PM

Subject: Do Not Call list

Charlie:

Either your company or an agency representing Dish Network calls my home telephone number almost daily. My home number has been registered with the National Do Not Call list for almost a year. I am tired of receiving these phone calls, and have told the callers numerous times to take me off their calling list, but the calls have not stopped.

If I continue to receive phone calls from your company or any foreign company representing you, I will report Dish Network to the FTC. My home number is 713-868-1004.

HIGHLY CONFIDENTIAL
PRODUCED OVER DEFENDANT'S PRIVILEGE DESIGNATION UNDER COURT ORDER

EXHIBIT 486

EXHIBIT 486

ECHOSTAR SATELLITE L.L.C.

October 24, 2006
Legal TCPA Meeting

DISCUSSION TOPICS:

TCPA:

New this week

Atlas Assets	**503-426-3120/37 complaints**
Brandvein	**Reviewing**
American	**Reviewing**
DP	**Still working**
MG	**Waiting for response/direction**
National Satellite Systems	**Response received**
Blu Kiwi	**Reviewing**
Cyberworks Solution	**Response received**
Defender	**Response received**
Dish TV	**Response received**
JSR Enterprises	**No response to date**
Satellite Systems Now	**Verbal responses**
RPM Technologies and Satellite	**Response received**

New:
POE Notice Communication
Specific TCPA contact for every OE partner

CALL MONITORING:

Letters distributed yesterday with Nov 1, 2006 expectation
Follow-up e-mails will go out this afternoon requesting phone information
Affiliate call centers?

THIRD PARTY AFFILIATES:

Legal approvals pending - Affiliate/Vendor/Third Party Application and Business Rules.
Third Party Agreement and Confidentiality Agreement – Approved.

LEGAL:

Satellite Systems Network – "yourfreedish.tv"
Regal Satellite
United Satellite – Abramson
Wisconsin AG Lawsuit – Marketing Guru

Subpoena to Phone Companies (John Doe lawsuit) - responses

U.S., et al. v. Dish Network L.L.C.
Plaintiff's Exhibit
PX0548

PX0548-001
JA010960
DISH-00037812
009760
HIGHLY CONFIDENTIAL
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SLC_ DNC_Investigation_0011271
TX 102-010222

Various Actions Requested:

1. All Sat – Communication
2. Attorney General - Expectations from legal
3. Cease and Desist Templates – Yellow pages/websites
    a. Final Draft - Dana
    b. Communication for "trademark infringement/misrepresentation" (Reji to assist)
4. Third Party – Application/Expectations/Business Rules-Third Party Agreement/Confidentiality (approved)
    a. Define the meaning of Affiliate/Third Party/and Vendor
    b. Clarify expectations for the Agreement
5. Facts Blast
6. Sharing DNC list

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DISH0000037813
009761
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SLC_ DNC_Investigation_0011272
TX 102-010223

EXHIBIT 487

EXHIBIT 487

To: Retail Audit and Risk Attention Reji
From: JSR Enterprises

This letter is in response to the email received on 1/17/07 regarding alleged DNC violations.

JSR enterprise is always concerned when a complaint arrives regarding an alleged violation of a DNC. JSR has taken additional steps to ensure ethical marketing for our sales team, with the employ of a Call Center Compliance Corporation, which enables us to fully comply with all the current 16 states that maintain their own DNC rules. With this enhancement, we anticipate a reduction in any claims state dnc violations.

JSR has researched the aforesaid complaints and found the following:

1. 9-28-06 Thomas Jones 414-483-9957 was researched in our DNC database and at the time of contact, this number was not registered. Thomas Jones has been removed from our database.
2. 10-19-06 Mike Brawner 858-756-7562 is registered on the DNC. And do not know why this person was contacted from our organization. The phone number has been deleted from our database, and will not be contacted again.
3. 11-7-06 "wildman" 717-770-0832 was contacted by an affiliate, and has been deleted from our database.
4. 11-10-06 Jennifer Marcellud 530-577-5856 is not registered in the Federal dnc database, thus a formal DNC complaint does not exist. In the spirit of good business practices, has been removed internally.
5. 11-15-06 Jose Herndadez 541-6724954 Is on in the federal DNC database, which was contacted by our affiliate. We have removed this number internally.

all DNC violations

In summation, we appreciate the attention to any DNC complaints sent to us by you, which allows us to further implement the necessary tools for us to grow our client database.

JSR further acknowledges that it will indemnify Echostar if needed.

By Richard Goodale
1/22/07

U.S., et al. v. Dish Network L.L.C.
Plaintiff's Exhibit
PX0708

Electronically Filed
1/8/2019 4:56 PM
Steven D. Grierson
CLERK OF THE COURT

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DISTRICT COURT

CLARK COUNTY, NEVADA

PLUMBERS LOCAL UNION NO. 519 PENSION TRUST FUND and CITY OF STERLING HEIGHTS POLICE AND FIRE RETIREMENT SYSTEM, derivatively on behalf of nominal defendant DISH NETWORK CORPORATION, Plaintiffs, v. CHARLES W. ERGEN; JAMES DEFRANCO; CANTEY M. ERGEN; STEVEN R. GOODBARN; DAVID MOSKOWITZ; TOM A. ORTOLF; CARL E. VOGEL; GEORGE R. BROKAW; JOSEPH P. CLAYTON; and GARY S. HOWARD, Defendants, DISH NETWORK CORPORATION, a Nevada corporation, Nominal Defendant	CASE NO.: A-17-763397-B DEPT. NO.: XI **VOLUME 26 OF APPENDIX TO THE REPORT OF THE SPECIAL LITIGATION COMMITTEE OF DISH NETWORK CORPORATION**

01:23904320.1

Ex.	Date	Description	Page No.
488	05/08/2002	Email from D. Pitts to T. Binns	9764
489	09/10/2003	Email from S. Novak to M. Parekh, et al.	9769
490	09/10/2003	Email from S. Novak to T. Binns, et al.	9779
491	09/16/2004	Email from C. Kuelling to S. Dodge, et al.	9782
492	09/26/2005	Email from A. Ahmed to S. Novak, et al.	9785
493	01/26/2007	Email from T. Binns to S. Lanning, et al.	9790
494	02/01/2007	Email from T. Binns to R. Duran	9801
495	06/07/2007	Email from D. Hargan to E. Pastorius	9805
496	06/06/2008	Email from B. Davis to E. Pastorius	9809
497	08/12/2008	Email from B. Han to T. Stingley, et al.	9817
498		INTENTIONALLY OMITTED	9820

DATED this 8th day of January 2019.

By __/s/ Robert J. Cassity_____
J. Stephen Peek, Esq. (1758)
Robert J. Cassity, Esq. (9779)
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CERTIFICATE OF SERVICE

I hereby certify that on the 8th day of January 2019, a true and correct copy of the foregoing **VOLUME 26 OF APPENDIX TO THE REPORT OF THE SPECIAL LITIGATION COMMITTEE OF DISH NETWORK CORPORATION** was served by the following method(s):

☒ Electronic: by submitting electronically for filing and/or service with the Eighth Judicial District Court's e-filing system and served on counsel electronically in accordance with the E-service list to the following email addresses:

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EXHIBIT 488

EXHIBIT 488

From: Pitts, Duke
Sent: Wednesday, May 08, 2002 9:15:46 PM
To: Binns, Todd
Subject: FW: NO CALL STATES

Importance: High
Follow Up Flag: Read
Flag Status: Flagged

FYI

-----Original Message-----
From: Firestone, Brian
Sent: Wednesday, May 08, 2002 12:04 PM
To: Novak, Scott; Melton, Chris
Cc: Weyforth, PJ; Bissell, Kent; Pitts, Duke; Stingley, Tom
Subject: FW: NO CALL STATES
Importance: High

Chris and Scott –

Per PJ's request, here are the guidelines that we **can** access with out being members of the DMA. In the below e-mail there are sites to start doing research.

Here is what I have found on Privacy by State:

Legal Protection for Consumers – Federal and State -

http://www.epic.org/privacy/consumer/legal.html

U.S., et al. v. Dish Network L.L.C. Plaintiff's Exhibit PX1430

Privacy Laws by State

This information is from *Compilation of State and Federal Privacy Laws (1992 ed.)*, by Robert Ellis Smith and **Privacy Journal.** For the complete book, yearly updates, and for other privacy related information and publications, contact **Privacy Journal** at P.O. Box 28577, Providence, RI, 02908.

Below, click on the abbreviation of a state to see which privacy-related topics its laws cover. An "X" next to the topic means that state law covers the subject (but not necessarily that the law affords a great deal of privacy protection) and an "0" means that the state does not have a law covering the topic. You may also reach the information by going to the state privacy document and scrolling through it.

AL | **AK** | **AZ** | **AR** | **CA** | **CO** | **CT** | **DE** | **DC** | **FL** | **GA** | **HI** | **ID** | **IL** | **IN** | **IA** | **KN** | **KY** | **LA** | **ME** | **MD** | **MA** | **MI** | **MN** | **MS** | **MO** | **MT** | **NB** | **NV** | **NH** | **NJ** | **NM** | **NY** | **NC** | **ND** | **OH** | **OK** | **OR** | **PA** | **RI** | **SC** | **SD** | **TN** | **TX** | **UT** | **VT** | **VA** | **WA** | **WV** | **WI** | **WY**

PX1430-001

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Thanks,

Brian

-----Original Message-----
From: Firestone, Brian
Sent: Saturday, May 04, 2002 6:49 PM
To: Larson, Scott; Weyforth, PJ
Cc: Bissell, Kent; Novak, Scott; Pitts, Duke; Weaver, Nileen
Subject: NO CALL STATES

We also should (very quickly) register with the TCPA and each state that we are dialing in. This will help us legally.

Sites we are looking at for information:

TCPA – telephone consumer protection act of 92

FTC – they are reviewing the current act.

DMA – predictive dialer guidelines

ATA – American telemarketing association

TCPA of 92 -

http://www.the-dma.org/library/guidelines/tcpa.shtml

Telemarketing victim protection act -

http://congress.org/congressorg/issues/bills/?billnum=H.R.232&congress=107

http://www.junkbusters.com/ht/en/fcc.html

DMA – predictive dialer guidelines -

http://www.the-dma.org/library/guidelines/ethicalguidelines.shtml#7

PX1430-002

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Legal Protection for Consumers – Federal and State -

http://www.epic.org/privacy/consumer/legal.html

TCPA Enforcement Actions -

http://www.fcc.gov/eb/tcd/ufax.html

Finally a good site for Telecommunications: ATA – American telemarketing association

http://www.ataconnect.org/index.htm

http://www.ataconnect.org/htdocs/newsroom/newsletters/2000/july/07-07/

Example of site against us:

http://www.ataconnect.com/

Brian

-----Original Message-----
From: Pitts, Duke
Sent: Friday, May 03, 2002 8:54 PM
To: Novak, Scott; Firestone, Brian; Bissell, Kent
Cc: Melton, Chris; Stingley, Tom; Binns, Todd
Subject: RE: NO CALL STATES

Kent,

Please call me Monday about this.

Todd,

We need to stop supplying any more numbers from these markets until Scott sorts this out.

PX1430-003

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Scott,

Many of these leads are people who have called into DISH Network already. What is the law on soliciting them?

Duke

-----Original Message-----
From: Novak, Scott
Sent: Friday, May 03, 2002 5:18 PM
To: Pitts, Duke; Firestone, Brian; Bissell, Kent
Cc: Melton, Chris; Stingley, Tom
Subject: NO CALL STATES

Effective immediately, FLORIDA, ILLINOIS, COLORADO, and OREGON are OFF LIMITS to telemarketing. We've received broad inquiries from each questioning our policies and procedures, including telemarketing and No-Call compliance, and until its worked out, no calls into these states.

We are going to need a lot of background diligence work from your team over the next two weeks to document and prove compliance, be forewarned and prepared.

Scott Novak

Staff Attorney

(303) 723-1616

SUBJECT TO ATTORNEY/CLIENT AND WORK PRODUCT PRIVILEGES. DO NOT DISCLOSE TO ANY OTHERS WITHOUT THE PRIOR WRITTEN CONSENT OF THE GENERAL COUNSEL

PX1430-004

EXHIBIT 489

EXHIBIT 489

From: Novak, Scott
Sent: Wednesday, September 10, 2003 10:30:03 PM
To: Parekh, Maulik; Pacini, Brian; Bangert, Russell
CC: Binns, Todd; Bissell, Kent; Kuelling, Chris
Subject: RE: DNC Compliance for the LTS process

(1) No reasonable business decision can be made to make calls outside the DNC list.
(2) Therefore, no call center disconnected from the DNC list should be making any outbound calls.

Two easy scenarios.

First, someone in LTS says in the call "OK, thank you for returning my call, I understand the offer, I'm not interested, please add me to your DNC list." You have to do that, and Pinebrook (or anyone else) should not call them back. Since Pinebrook is disconnected from the internal list, they can't make these calls, because they would potentially violate the law.

Second, some states do not have an "existing customer" exception. My understanding is that those states are currently being scrubbed out, but if not, we should revisit.

Questions ?

Attorney Client Privileged and Confidential

-----Original Message-----
From: Parekh, Maulik
Sent: Wednesday, September 10, 2003 4:06 PM
To: Pacini, Brian; Bangert, Russell
Cc: Binns, Todd; Novak, Scott
Subject: RE: DNC Compliance for the LTS process

Scott: any thoughts on the hightlighted part?

-----Original Message-----
From: Pacini, Brian
Sent: Wednesday, September 10, 2003 3:01 PM
To: Bangert, Russell
Cc: Parekh, Maulik; Binns, Todd
Subject: DNC Compliance for the LTS process

U.S., et al. v. Dish Network L.L.C.
Plaintiff's Exhibit
PX0688

Russell,

We are running into a small problem with DNC compliance. When a prospect calls Dish and **does not** buy. We extract their information and send the English speakers to Bluefield, the Spanish speakers to El Paso, and the International to Pinebrook. I currently suppress the extract against Do Not Call data that is housed in Oracle. That is going away October 1st. I let the call centers know that for time being they will have to rely on their own DNC methods. Pinebrook said they do not do any DNC suppression so I followed up with IT. Below is that chain. Currently, we only send 100 to 200 leads a week to Pinebrook.

IT is looking into how easy it is to give Pinebrook access to DNC. We are also looking into pulling LTS from the

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TX 102-010235

CRM. Both those solutions are not feasible by Oct 1. Thus, we can make the business decision to call out on these International leads without DNC—since we have a relationship with them.

Any thoughts, suggestions?

Thanks,

Brian

-----Original Message-----
From: Pacini, Brian
Sent: Wednesday, September 10, 2003 12:09 PM
To: Dimick, Jeff
Cc: Lane, Lawrence; Rushing, Chad; Gattone, Tim; Binns, Todd
Subject: RE: SQL for send lit

Hi Jeff,

I know Teradata has households marked as Leads, but it sounds like we need to move our current LTS process over to Teradata/CRM. We need to make sure Teradata is accurate in marking Leads, updated frequent enough, etc. Can we discuss this in our weekly on Friday? Hypothetically, we could run LTS as a reoccurring campaign via the CRM.

Gracias,

Brian

-----Original Message-----
From: Gattone, Tim
Sent: Wednesday, September 10, 2003 12:02 PM
To: Pacini, Brian
Cc: Lane, Lawrence; Rushing, Chad; Dimick, Jeff
Subject: RE: SQL for send lit

Brian, Bluefield has their own method for scrubbing their phone data. I'm not sure how they are doing this.

Chad, can you contact Sean's replacement and find out exactly how they are doing their data scrubbing and whether that same process would work for Pinebrook?

Brian, at some point, we'd need you to change over to use the Teradata version of the Do Not Contact data. Couldn't what you are doing work in with what the CRM team is doing? They are working up a standard process(es) to scrub all outbound data against the DNC database. Contact Jeff Dimick for more details.

-----Original Message-----
From: Pacini, Brian
Sent: Wednesday, September 10, 2003 11:17 AM
To: Gattone, Tim
Cc: Lane, Lawrence
Subject: RE: SQL for send lit

Tim and Larry,

I let the call centers know that I will no longer by purging against the DNC data of LTS and that they will have to rely on their own DNC methods only. This is fine for Bluefied. I assume it is fine for El Paso but I haven't heard anything back. Pinebrook—our international call center—says they do not have access to the data. They only receive a couple of hundred of LTS leads a week, but they are the only call center who can call out on these since it requires speaking the language.

Is it easy to give them access or does it require a lot of resources? Let me know.

Thank you,

Brian

-----Original Message-----
From: Gattone, Tim
Sent: Tuesday, September 09, 2003 11:29 AM
To: Pacini, Brian
Cc: Lane, Lawrence
Subject: RE: SQL for send lit

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Importance: High

Brian,

Larry Lane will be removing the DNC_TELEMARKETING_VW (snapshot from PCORP to PODS).

Why don't you let him know once your SQL has been changed to not query against it and he can drop it then.

I'd like this removed before October 1st. Once we start loading the Federal No Call List, there will be disk space and network issues with replicating this volume of data to ODS.

Any questions/concerns, let me know.

-----Original Message-----
From: Pacini, Brian
Sent: Tuesday, September 09, 2003 11:19 AM
To: Gattone, Tim
Subject: RE: SQL for send lit

Tim,

When is the ODS Snapowner data going away? And will it be possible to pull leads directly from Teradata in the future. Currently Bluefied does run the Leads we send them through DNC but Pinebrook does not. Also, our policy right now for DNC is to have marketing and the outbound call center run the files against DNC.

Thanks,

Brian

-----Original Message-----
From: Pacini, Brian
Sent: Monday, September 08, 2003 3:25 PM
To: Pacini, Brian; Gattone, Tim; Kesavan, Kumaravel
Subject: RE: SQL for send lit

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Here is the re-written query. I forgot to add it in the last email. I kept the “not in sub-query” to the DNC data until we can confirm that Bluefield, El Paso, and Pinebrook are suppressing against it.

```
SELECT

lt.lead_id

, e.op_id, trunc(e.encounter_date)

, lt.home_phone_no"Phone"

, initcap(lt.last_name)"last", initcap(lt.first_name)"first",  initcap(a.address_line_1)"Add1", initcap
(a.address_line_2)"Add2"

, initcap(a.city)"City", a.state"State", substr(a.zip_code, 0,5)"ZIP", substr(a.zip_code,6,4)"Zip+4"

, q.SALES_QUESTION_ID, q.SALES_QUESTION_TEXT, c.CODE_NAME

, e.dnis_code_id"DNIS"

, ea.enc_activity_name_code_id

, lt.lead_status_code_id

, v.number_of_encounters

from lt_encounters e, lt_leads lt

, lt_encounter_count_view v, lt_lead_addresses a

, lt_encounter_responses r, lt_codes c, lt_sales_questions q

, lt_encounter_activities ea

where lt.lead_id = e.lead_id

and e.encounter_id = r.ENCOUNTER_ID (+)

and r.RESPONSE_Code_ID = c.code_id (+)

and r.SALES_QUESTION_ID = q.sales_question_id (+)

and lt.lead_id = a.lead_id(+)

and e.encounter_id = ea.encounter_id (+)

and lt.lead_id = v.lead_id

--and e.encounter_date between '26_apr_03' and '1_may_03'

--the second date needs to be one day greater than the date range

--*****use above line if you are not running on monday or thursday.  comment out below line, change above dates.
```


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and e.encounter_date between to_char(sysdate-decode(trim(to_char(sysdate, 'DAY')),'MONDAY', 6,'THURSDAY',5,+1)) and to_char(sysdate-2)

and lt.home_phone_no not in (select phone_number from snapowner.dnc_telemarketing_vw_snp)

--kept this in because it was creating too many additional records

and lt.lead_status_code_id in (31,32)

Thanks,

Brian

-----Original Message-----
From: Pacini, Brian
Sent: Monday, September 08, 2003 11:37 AM
To: Gattone, Tim; Kesavan, Kumaravel
Subject: RE: SQL for send lit

Thanks. My comments are in red

-----Original Message-----
From: Gattone, Tim
Sent: Monday, September 08, 2003 10:56 AM
To: Pacini, Brian; Kesavan, Kumaravel
Subject: RE: SQL for send lit

Brian,

Some initial comments:

- DNC_TELEMARKETING_VW_SNP will be removed from ODS in the near future. The direction is to use Teradata as the source for do not contact data filtering so you can't count on this snapshot being there.

--Okay. We'll have to address this. I will check to see if Bluefield is suppressing the file. How much of LT will be in Teradata? Will it be possible to pull straight from there?

- Looks like you have a parens mismatch in: And lt.lead_id not in (select a.lead_id from lt_leads a,lt_encounters

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b,lt_encounter_activities c

where ENC_ACTIVITY_NAME_CODE_ID = 1) ← this paren shouldn't be there

and a.lead_id = b.lead_id

and b.encounter_id = c.encounter_id)

--I was cleaning up my comments and thought I deleted it in the email so I put it in.

- It might help make this SQL cleaner if we write some Views for you like the "lt_encounter_count_view".

- This one query is doing a lot. It might be best to split this apart even if some PL/SQL code needs to be written, especially if this is going to be run on a regular basis.

--This gets run twice a week. I have attached the rewrite. The rewrite seems to cut the time down by about 66%. Getting rid of the snapshot to DNC should help as well. I basically am just pulling back more data and doing more of the criteria suppression in Access.

Can you email us some example leads who are showing up in the query results who shouldn't be?

--Attached are the duplicate leads that occurred between 6/2/2003 and 6/13/2003. I matched on last_name, add1, and zip5. Unfortunately, these records are from archived mail files and do not contain lead ids nor phone numbers.

That would help us track down what is going on in the SQL.

-----Original Message-----
From: Pacini, Brian
Sent: Monday, September 08, 2003 10:23 AM
To: Kesavan, Kumaravel
Cc: Gattone, Tim
Subject: SQL for send lit

I am currently rewriting this in TODS to increase efficiency. Thanks, Brian

SELECT distinct lt.lead_id

, e.op_id, trunc(e.encounter_date)

, lt.home_phone_no"Phone"

, initcap(lt.last_name)"last", initcap(lt.first_name)"first", initcap(a.address_line_1)"Add1", initcap (a.address_line_2)"Add2"

, initcap(a.city)"City", a.state"State", substr(a.zip_code, 0,5)"ZIP", substr(a.zip_code,6,4)"Zip+4"

, q.SALES_QUESTION_ID, q.SALES_QUESTION_TEXT, c.CODE_NAME

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```
, e.dnis_code_id"DNIS"

from lt_encounters e, lt_leads lt

, lt_encounter_count_view v, lt_lead_addresses a

, lt_encounter_responses r, lt_codes c, lt_sales_questions q

, Snapowner.dnc_telemarketing_vw_snp snp

where lt.lead_id = e.lead_id

and e.encounter_id = r.ENCOUNTER_ID (+)

and r.RESPONSE_Code_ID = c.code_id (+)

and r.SALES_QUESTION_ID = q.sales_question_id (+)

and lt.lead_id = a.lead_id(+)

and lt.lead_id = v.lead_id

and lt.home_phone_no = snp.phone_number (+)

--culls out send lit flag.

And lt.lead_id not in (select a.lead_id from lt_leads a,lt_encounters b,lt_encounter_activities c

where ENC_ACTIVITY_NAME_CODE_ID = 1)

and a.lead_id = b.lead_id

and b.encounter_id = c.encounter_id)

--the second date needs to be one day greater than the date range

--and e.encounter_date between '20_APR_03' and '24_apr_03'

--*****use above line if you are not running on monday or thursday.  comment out below line, change above dates.

and e.encounter_date between to_char(sysdate-decode(trim(to_char(sysdate, 'DAY')),'MONDAY',
6,'THURSDAY',5,+1)) and to_char(sysdate-2)

and lt.lead_status_code_id in (31,32)

and v.NUMBER_OF_ENCOUNTERS < 6

and snp.phone_number is null

and lt.lead_id in (select max(lead_id) from lt_leads group by home_phone_no)
```

Brian Pacini

Database Marketing Specialist

Echostar Communication Corp

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brian.pacini@echostar.com

303 723-1407

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EXHIBIT 490

EXHIBIT 490

From: Novak, Scott
Sent: Wednesday, September 10, 2003 12:07:05 AM
To: Binns, Todd
CC: Larson, Larry; Kuelling, Chris; Parekh, Maulik; Bissell, Kent
Subject: FW: FRD for DNC

As long as the human is adequately trained and talented, this functionality makes sense as you describe.

Attorney Client Privileged and Confidential

-----Original Message-----
From: Novak, Scott
Sent: Thursday, September 04, 2003 6:09 PM
To: Binns, Todd
Cc: Larson, Larry; Kuelling, Chris; Parekh, Maulik
Subject: FW: FRD for DNC

I don't think I understand the procedure you're creating, and we should sit down with Maulik and Kent Bissell next week to discuss at greater length. That said, I think the answer is, its not important procedurally what you do, provided you have an appropriate systemic response in place to guarantee the result: that you don't call the numbers on state and federal do not call lists (the "Government DNC"), and you don't call anyone who has requested it of us (the "EchoStar DNC"), whether or not they are on a Government DNC.

The federal penalties for non-compliance are extreme -- if the most efficient means of ensuring that someone on the Government or EchoStar DNCs is not called is to bar all forms of soliciting, I'm not sure I see the harm.

Is Maulik in the loop on this? Does this suggested procedure synch up with how they record EchoStar DNC numbers? I'm back on Monday, round up the "stakeholders" and we can discuss mid next week, but remember this is in IT-speak so it will need to be translated to English.

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U.S., et al. v. Dish Network L.L.C.
Plaintiff's Exhibit
PX0689

-----Original Message-----
From: Binns, Todd
Sent: Thursday, September 04, 2003 3:57 PM
To: Larson, Larry; Novak, Scott
Subject: FRD for DNC

Gentleman - Attached is the FRD for the Do Not Contact database to be incorporated into the CRM application. Currently the Do Not Contact records have to be downloaded and then run manually against each campaign file. Marketing does this using Access and Bluefield does this via Sequel Server. This initiative will allow us to suppress these records upon campaign creation within Teradata which was designed for this type of heavy lifting and will insure these DNC records never make it into our campaign files. Please review this document and let me know if you have any questions.

Scott – Prior to development of the enhancements IT is looking for legal approval that the suppression is applied by a human and not automatically. In other words, someone on my team would have to select the attribute to suppress the records. (This is similar to how it is managed today. Someone has to physical pull down the records and run the suppression. This solution would allow us to click a button that would run the suppression during campaign creation.) The reason this needs to be managed by a person and not automatically applied to all lists is we need the ability to suppress customers by the vehicles they have designated as opt out. Example – just because someone is on the National Do Not Call list doesn't mean we should not send them a mail piece. The developers want approval from legal that this management style is acceptable. Would you be willing to send me a note stating your thoughts on the issue.

Thanks,

Todd A. Binns

Database Marketing Manager, Echostar

todd.binns@echostar.com

303.723.2644

<<
CRM_FRD_102_DNC ver 1_4.doc (108.6KB)

(108.6KB)
>>

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EXHIBIT 491

EXHIBIT 491

From: Kuelling, Chris
Sent: Thursday, September 16, 2004 3:15:07 PM
To: Dodge, Stanton
CC: Novak, Scott
Subject: FW: telemarketing calls

PRIVILEGE

fyi
-----Original Message-----
From: Ahmed, Amir
Sent: Thursday, September 16, 2004 7:00 AM
To: Novak, Scott; Kuelling, Chris
Cc: DeFranco, Jim
Subject: FW: telemarketing calls

-----Original Message-----
From: David Hagen [mailto:d.hagen@gatelinx.com]
Sent: Thursday, September 16, 2004 4:05 AM
To: Ahmed, Amir
Subject: RE: telemarketing calls

Amir,

Dish TV Now uses a predictive dialer to make outbound calls to consumers who have previously inquired with us about satellite TV service or are current Dish TV Now Dish Network customers. The intelligent dialer knows the difference between a No Answer, Busy, Answering Machine or Live Connect. The dialer only connects live customers to a live Dish TV Now agent. We do not leave messages. We have a list of over five million past and current customers that we scrub against the Do No Call List. In addition, we maintain a Dish TV Now Do Not Call List. Any customer who wishes to opt out on future solicitations is immediately added to the list. Dish TV fully complies with the TCPA.

David

-----Original Message-----
From: Ahmed, Amir [mailto:Amir.Ahmed@echostar.com]
Sent: Thursday, September 16, 2004 1:16 AM
To: David Hagen
Cc: Ahmed, Amir
Subject: telemarketing calls

David,

This is simple. Is DISH TV Now telemarketing customers over the phone or are you guys using predictive dialers and leaving messages trying to sell the customers DISH Network. We are not interested in this type of marketing. We are

receiving complaints on your company doing just this type of marketing.

Please respond,

Amir

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EXHIBIT 492

EXHIBIT 492

From: Oberbillig, Mike
Sent: Tuesday, January 30, 2007 5:40:23 PM
To: Werner, Bruce
Subject: FW: Dish Network Auto Dialer calls [Indiana AG]

----Original Message----
From: Ahmed, Amir
Sent: Monday, September 26, 2005 4:21 PM
To: Novak, Scott; Oberbillig, Mike; Mills, Mike
Cc: Keller, Steven; Miller, Kerry; Steele, Dana; Gowland, Jim
Subject: RE: Dish Network Auto Dialer calls [Indiana AG]

Scott,

I prefer to put them on 30 or 60 day probation where if these tactics happen again it would be grounds for termination. So with that said, how does the letter get written up?

Amir

----Original Message----
From: Novak, Scott
Sent: Monday, September 26, 2005 1:24 PM
To: Ahmed, Amir; Oberbillig, Mike; Mills, Mike
Cc: Keller, Steven; Miller, Kerry; Steele, Dana; Gowland, Jim
Subject: RE: Dish Network Auto Dialer calls [Indiana AG]

We know that SSN is using autodialers and automessages. Terachi been warned time and again (by me, by you, by the region, by phone, in writing, in person) that these activities could violate the law. Last time, Teranchi blamed a "rogue employee," who he claimed was terminated, but the activities continue. Charter knows he's doing it, and several state AG's know he's doing it as well.

In the past, we have successfully resisted the argument that we are responsible for the conduct of independent retailers, however, SSN is a problem because we know what he is doing and have cautioned him to stop. There is risk in continuing to give warnings without a follow-through action. Eventually, someone will try to use that against us.

On the range of options, you could give him another written warning, you could put him on probation for a period of time, you could put him on hold and withhold money (presumably to cover "potential fines" running from SSN to us under some agency theory), or you could terminate him now.

I favor probation, provided that there is unanimous understanding that if EchoStar becomes aware of ANY ONE addition violation, he's terminated.

Scott Novak
Corporate Counsel
(303) 723-1616
(303) 723-3606 (fax)

Attorney Client Privileged and Confidential

----Original Message----
From: Ahmed, Amir
Sent: Monday, September 26, 2005 11:43 AM
To: Oberbillig, Mike; Mills, Mike
Cc: Keller, Steven; Novak, Scott; Miller, Kerry
Subject: RE: Dish Network Auto Dialer calls [Indiana AG]

Scott, FYI

KRAKAUER v. DISH

Plaintiff's Exhibit PX0194

-----Original Message-----
From: Oberbillig, Mike
Sent: Monday, September 26, 2005 11:08 AM
To: Ahmed, Amir; Mills, Mike
Cc: Keller, Steven
Subject: RE: Dish Network Auto Dialer calls [Indiana AG]

We have addressed this with him many times, as recent as last week in person/LA. We stressed that he must follow the line if he wants continued support etc.

MJO

-----Original Message-----
From: Ahmed, Amir
Sent: Monday, September 26, 2005 10:00 AM
To: Mills, Mike; Oberbillig, Mike
Subject: RE: Dish Network Auto Dialer calls [Indiana AG]

Ok, apparently we could not convince Alex. Oberbillig, I'm so tired of this bullshit. I will deal with Novak and let legal handle it.

-----Original Message-----
From: Mills, Mike
Sent: Monday, September 26, 2005 10:57 AM
To: Ahmed, Amir; Oberbillig, Mike
Subject: RE: Dish Network Auto Dialer calls [Indiana AG]

Yes - it is Satellite Systems.

Mike Mills
National Sales Manager
303.723.2865

-----Original Message-----
From: Ahmed, Amir
Sent: Monday, September 26, 2005 10:53 AM
To: Oberbillig, Mike; Mills, Mike
Subject: FW: Dish Network Auto Dialer calls [Indiana AG]

Please call this number 866-211-5897 and find out if this is a OE retailer -----Original Message-----
From: Novak, Scott
Sent: Monday, September 26, 2005 10:51 AM
To: Ahmed, Amir
Cc: Miller, Kerry
Subject: FW: Dish Network Auto Dialer calls [Indiana AG]

Amir, this may be Alex Teranchi and Satellite Systems Networks again. They used "Satellite Promotions" and I recall them hosting a call center in Wyoming previously.

I'll let you know when we know for certain, but if it is SSN again, they are becoming a problem. You'll recall Charter got an injunction against SSN about six weeks ago.

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-----Original Message-----
From: Sweeney, Marguerite [mailto:MSWEENEY@atg.state.in.us]
Sent: Monday, September 26, 2005 8:40 AM

To: Novak, Scott; Conley, Amy
Cc: Hewitt, George
Subject: RE: Dish Network Auto Dialer calls

Scott & Amy,
We received a similar complaint from a consumer who provided this number: 866-211-5897. I called it and they answer "Satellite Promotions". They claimed to be in Wyoming. This consumer's complaint did not specifically mention Dish Network. The consumer's caller-ID showed the same Montreal number 514-598-0000.

-----Original Message-----
From: Novak, Scott [mailto:Scott.Novak@echostar.com]
Sent: Friday, September 23, 2005 4:14 PM
To: Sweeney, Marguerite; Conley, Amy
Cc: Hewitt, George
Subject: RE: Dish Network Auto Dialer calls

Marguerite, this sounds like some rogue outfit masquerading as us. We will verify again that we don't use "push 1 to speak to someone live" outbound marketing. To my knowledge we never have used that methodology.

We'd like to help figure out who this is. If your colleague can provide any additional information, we'd like to get it.

Thanks.

Scott Novak
Corporate Counsel
(303) 723-1616
(303) 723-3606 (fax)

Attorney Client Privileged and Confidential

-----Original Message-----
From: Sweeney, Marguerite [mailto:MSWEENEY@atg.state.in.us]
Sent: Friday, September 23, 2005 1:44 PM
To: Conley, Amy; Novak, Scott
Cc: Hewitt, George
Subject: Dish Network Auto Dialer calls

Scott and Amy:

One of my co-workers writes:

I just received [an autodialer call] at the house, and pressed "1" to speak with a representative, who confirmed that Dish Network to be the caller rather than an independent dealer. After a short discussion, I asked to speak to a manager, who also confirmed Dish Network as the caller, indicating that they worked in conjunction with several telephone companies and called only unlisted numbers and those who weren't on "no call" lists. I explained that the issue wasn't a DNC issue, but rather an autodialer issue, as autodialers are illegal in Indiana. The supervisor enlightened me by informing me that Dish Network had special permission to make the calls, that it was all approved by their legal department, and that it wasn't just Indiana that was being called, but 400,000 people all around the country, and Dish Network's legal department wouldn't let them do it if it weren't ok.

Does this sound like an actual Dish Network telemarketing campaign? The number was not on the Indiana do-not-call list.

Marguerite M. Sweeney
Chief Counsel - Telephone Privacy Enforcement
Office of the Attorney General
302 W. Washington St., 5th Floor
Indiana Government Center South

Indianapolis, IN 46204
Telephone 317.232.1011
Facsimile 317.232.7979 _

EXHIBIT 493

EXHIBIT 493

From: Binns, Todd
Sent: Friday, January 26, 2007 7:15:46 PM
To: Lanning, Steve; Duran, Randy; Thompson, Corbin; Bagwell, Rodney; Hargan, Denise; Steele, Dana; Bandyopadhyay, Rupendra; Bangert, Russell; Krause, Greg
CC: Murray, Joe; Pierce, Jason
Subject: RE: Next steps for DNC

Team – Please see the attached for detail of June 05. The 230 represented the accounts that were not able to be sourced. This list was reduced to the 151 after the address scrub completed based on reverse phone append. I believe the 151 are part of SNG activity as the call rates correlate very closely with those we have identified as SNG. This pattern continued into July and August even when SNG dialing dramatically declined. This is just my theory and that is why they are listed as 'source pending'.

In my opinion, we should be focused on the 2,334 that did match campaigns but failed to remove all DNC records. As Steve points out we know these campaigns went through our 3 DNC checks so at some point in the DISH process we were unable to mirror the FTC list.

I did not see the Tuesday meeting so please forward as appropriate. It is my understanding we will not be able to complete a comprehensive audit as we can't replicate the FTC copy as our dates have changed over time within our database. We can address creative solutions Tuesday.

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DO NOT DISCLOSE WITHOUT THE PRIOR CONSENT OF GENERAL COUNSEL

Todd Binns

GM - Database Marketing

303-723-2644

From: Lanning, Steve
Sent: Friday, January 26, 2007 8:31 AM
To: Duran, Randy; Binns, Todd; Thompson, Corbin; Bagwell, Rodney; Hargan, Denise; Steele, Dana; Bandyopadhyay, Rupendra; Bangert, Russell; Krause, Greg
Cc: Murray, Joe
Subject: RE: Next steps for DNC

Randy,

Some of the next steps you list as possible are required.

U.S., et al. v. Dish Network L.L.C.
Plaintiff's Exhibit
PX0696
PENGAD 800-631-6989

- The grace period is 30 days. We are subject to significant penalties for violations after 30 days. This is the reason to change the full load from quarterly to monthly and is what Moskowitz expects us to do going forward.
- The objective is more comprehensive than just making sure we do not make the same mistake again. Our charge is

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to put processes in place that will prevent any violations of DNC from happening again. Ideas include (I) adding a field or date to when each number was checked and an identifier for the list it was checked against. (II) Keeping copies of the lists checked for future audits. (III) Regular audits of the process so we can more easily trap on errors and continue to make improvements. (Iv) Maintaing logs of when campaigns were audited with a campaing identifier, date, list against which they were audited. (V) locking a the DNC list if there was an error in loading DNC and maintaining a log of DNC loads with number of records loaded, number of records in file to be loaded, checks that the addition to the DNC file is the same size as the file to be appended. It is clear that campaign 1111 (by far the largest source of violations) was DNC scrubbed, but that the process did not remove all numbers on the DNC list. This could have happened for many reasons. a) the DNC list was not fully loaded; b) the scrub process did not complete; c) the DNC data was corrupted so numbers on the list were not scrubbed.

The data Todd compiles supports your initial assessment that DNC lists are usually loaded properly. The problem is that penalties for violations are quite high ($11K per call) and now that the FTC is aware of our past violations we are far more likely to be audited again. Any foregiveness we get in this round will be absent in the next. We cannot afford to get it wrong any more.

Steve

From: Duran, Randy
Sent: Thursday, January 25, 2007 7:50 PM
To: Binns, Todd; Thompson, Corbin; Bagwell, Rodney; Hargan, Denise; Steele, Dana; Bandyopadhyay, Rupendra; Bangert, Russell; Krause, Greg
Cc: Murray, Joe; Lanning, Steve
Subject: Next steps for DNC

Joe Murray asked me to help facilitate understanding why we called the 230 numbers on the DNC list (i.e. what went wrong?) and how we can prevent it from happening again.

With support from each of the teams represented here, I believe we can find the answers we need.

I scheduled a meeting next Tuesday at 1 PM to determine next steps. At this time, only Dana shows a conflict in her schedule. With Q1 approaching, I understand your availability may be limited. The goal is to discuss next steps next week, even though we may not start working on them until the following week.

Here are some possible next steps:

- Conduct a comprehensive study to review if we made other calls to phone numbers on the DNC list in other months.

- Ensure that PCORP and the data warehouse are receiving and loading DNC numbers correctly. Initial studies indicate that they are.

- Change the grace period from 90 days to 30 days.

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- Determine which campaigns used the 230 phone numbers. So far, they appear to be outside of Todd's group.

- After understanding the cause, determine steps to prevent this from happening again.

Rgds,

Randy

From: Bagwell, Rodney
Sent: Tuesday, January 23, 2007 1:59 PM
To: Steele, Dana; Hargan, Denise; Murray, Joe
Cc: Thompson, Corbin; Duran, Randy; Bandyopadhyay, Rupendra; Bangert, Russell; Binns, Todd; Prusiewicz, Eric
Subject: DNC Problem Phones

Denise provided me with a list of 2064 calls logged against phone numbers on the National List. I extracted the phone numbers from the list and sorted-out duplicate phone numbers. I was left with 230 unique phone numbers. I bounced this list against the dnc_telemarket_lists table in pcorp for list_id 7 (The National List Id).

All numbers are on the dnc_telemarket_lists table. The earliest creation dates on these numbers is 9/23/2003; the latest creation date is 8/5/2005. An Excel spreadsheet of the extracted numbers from the dnc_telemarket_lists is attached. Also attached is the original list and the sorted list with duplicates eliminated.

The numbers are on the DNC database, and should not have been called unless an Echostar business relationship existed. I don't know where the breakdown occurred, but it had to have occurred somewhere between the Datawarehouse ETL from DNC and the time the call was placed.

Thanks,

From: Steele, Dana
Sent: Friday, January 19, 2007 12:45 PM
To: Binns, Todd; Thompson, Corbin
Cc: Lanning, Steve; Hargan, Denise; Bangert, Russell; Duran, Randy; Murray, Joe
Subject: RE: Update

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Great, Todd. Can we meet to discuss prior to the meeting with David? I am available at any time.

From: Binns, Todd
Sent: Friday, January 19, 2007 12:42 PM
To: Binns, Todd; Thompson, Corbin; Steele, Dana
Cc: Lanning, Steve; Hargan, Denise; Bangert, Russell; Duran, Randy; Murray, Joe
Subject: RE: Update

Here are the campaign summaries.

Attorney/client privilege

Todd Binns

Echostar

GM - Database Marketing

303-723-2644

From: Binns, Todd
Sent: Friday, January 19, 2007 11:59 AM
To: Binns, Todd; Thompson, Corbin; Steele, Dana
Cc: Lanning, Steve; Hargan, Denise; Bangert, Russell; Duran, Randy; Murray, Joe
Subject: RE: Update

Summary campaign reports are almost done.

Todd Binns

Echostar

GM - Database Marketing

303-723-2644

From: Binns, Todd
Sent: Friday, January 19, 2007 11:12 AM
To: Thompson, Corbin; Steele, Dana

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Cc: Lanning, Steve; Hargan, Denise; Bangert, Russell; Duran, Randy; Murray, Joe
Subject: RE: Update

Here is the latest summary report. This may change if some of the campaigns turn out to be subscriber or other DNC exempt targets. The by campaign reports are next in queue.

Todd Binns

Echostar

GM - Database Marketing

303-723-2644

From: Thompson, Corbin
Sent: Friday, January 19, 2007 10:44 AM
To: Binns, Todd; Steele, Dana
Cc: Lanning, Steve; Hargan, Denise; Bangert, Russell; Duran, Randy; Murray, Joe
Subject: RE: Update

Todd,

Logistically, this adhoc decision to run a comprehensive analysis did not allow sufficient time for planning. We are still trying to figure out where to load the 66 million rows of campaign information that you provided to us. Our databases have allocated spaces for each process or aspect within the business. Trying to determine where to add a new table with this much data is not easy. Also, if we need to retain this information for further use presents new cost issues of storage and updates if any.

The DNC list provided to us was not in a format we could use and is currently being converted so we can import it, but where to load this data as a standalone for the current DNC picture is also an issue. The file only had info that I would assume were phone numbers in the following format XXX,XXXXXXX (numeric values with a comma after the first three).

There is nothing alerting us as to when the customer (if it is a phone number) went on a DNC registry, when the grace period ends and when the registry entry expires.

I understand that comprehensive analysis provides a clearer picture in regards to trending improvements in our process. My only worry is if we make things worse dependent upon the analysis (i.e. if the FTC states we made 20 million calls, they find 2.6 million in error that we analyze. What if that same time period we try to find what was in violation comes out to 3 million. We would then have to figure out how to rule out more records.)

Thanks,

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