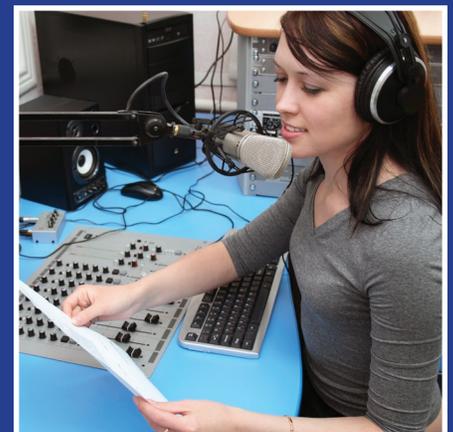




Corporation for Public Broadcasting



SEMIANNUAL REPORT OFFICE OF INSPECTOR GENERAL OPERATIONS CPB AUDIT RESOLUTION ACTIVITIES

APRIL 1, 2018
THROUGH
SEPTEMBER 30, 2018





FOREWORD

Congress created the Corporation for Public Broadcasting (CPB) in 1967 to promote public media and help keep it free from government interference. CPB is a private non-profit corporation that is governed by a Board of Directors (Board) appointed by the President and confirmed by the Senate. CPB funds more than 1,450 public media stations, as well as research, technology, and program development for public radio, television, and related online services. For fiscal year 2018, CPB received \$445 million for its general appropriation and \$20.0 million for a public media interconnection appropriation from Congress, as well as \$18.1 million in Ready to Learn funds as part of a five-year grant from the U.S. Department of Education.

Congress created CPB's Office of Inspector General (OIG) in 1988 to promote the economy, efficiency, effectiveness, and integrity of CPB initiatives and operations. As an independent component of CPB, OIG reports to the CPB Board through its Audit and Finance Committee.

Congress requires that the Inspector General and the head of CPB report semiannually about OIG operations and activities and about CPB audit resolution results. Because CPB is a small organization, we have created this joint report. In the first section, we report on OIG's efforts and in the second, we present CPB's audit resolution activities.

This year marks the 40th anniversary of the Inspector General Act and the creation of the original 12 OIGs. CPB's OIG was created thirty years ago, in 1988. Since that time, OIG has been part of a community that has grown to include 73 statutory Inspectors General who collectively oversee the operations of nearly every aspect of the federal government and some nonprofit corporations such as ours. OIG looks forward to continuing our efforts to provide independent and effective oversight of CPB and working with the Council of the Inspectors General on Integrity and Efficiency on important issues that cut across our related entities.



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I. OFFICE OF INSPECTOR GENERAL OPERATIONS

MESSAGE FROM THE INSPECTOR GENERAL

September 30, 2018

I am pleased to submit this Semiannual Report to Congress about the activities of the Corporation for Public Broadcasting (CPB) Office of Inspector General during the period April 1 through September 30, 2018.

We continued our examination of stations' reporting of indirect administrative support (IAS) as Non-Federal Financial Support (NFFS). CPB permits institutional stations, such as those associated with universities, to report as NFFS the IAS they received from their licensees. Because CPB bases its Community Service Grant (CSG) awards in part on reported NFFS, it is important that stations correctly calculate their IAS to enable CPB to equitably distribute CSG funds. An error in a station's reported NFFS affects not only that station's CSG award but also the pool of CSG funds available to be distributed to all other eligible stations.

After conducting limited scope audits of IAS NFFS at two institutional stations, which we reported in previous Semiannual Reports, we issued a management report this period with recommendations to help CPB guide the approximately 250 institutional stations that report IAS. We concluded that using the Basic Method to calculate indirect costs does not achieve CPB's goal to allocate costs to stations in proportions reasonably consistent with the stations' use of licensee resources. We also concluded that CPB's design of the Basic Method results in an inequitable allocation of licensee resources among all users of the services. We recommended that CPB evaluate whether the Basic Method remains an effective option for claiming IAS and consider developing a de minimis rate option like that permitted under federal guidance. While CPB disagreed with our conclusions, it did agree that the Basic Method was complicated and said it is in the process of evaluating all appropriate methodologies for calculating IAS.

We also issued four audit reports on stations this period. We found errors in reporting NFFS for reasons that included reporting funds from ineligible payment sources, inadequately documented in-kind trades, failing to exclude the fair market value of high-end premiums, reporting premiums at cost instead of fair market value, and reporting uncollectible underwriting and membership pledges. In total, we identified \$5.8 million in misreported NFFS, resulting in \$700,000 in excess CSG awards. We also found instances where stations did not fully comply with open meeting and discrete accounting requirements of the Communications Act and CPB.

We continued our outreach efforts to the public media community through presentations at the Public Media Business Association annual conference and by visiting a station. We discussed the issues we identified in our work and the importance of complying with requirements of the Communications Act and CPB guidance. Finally, this period we also conducted a peer review of the audit office of another OIG.

I look forward to continuing to work with Congress and the CPB Board of Directors and management to further accountability in CPB initiatives and operations.



Mary Mitchelson
Inspector General



REPORTS ISSUED IN THE PERIOD ENDING SEPTEMBER 30, 2018

The following chart presents information on the five reports the Office of Inspector General (OIG) issued in this reporting period. Our narrative of each follows.

Report Number / Date Issued	Report Title	Questioned Costs		Funds Put To Better Use	Administrative Recommendations
		Total	Unsupported		
L-ACJ1706-1805 June 5, 2018	Evaluation Report on the Viability of CPB's Indirect Administrative Support Basic Method Option	\$0	\$0	\$0	1
ASJ1806-1806 September 19, 2018	Audit of Community Service Grants at WITF TV/FM Inc., Harrisburg, PA, for the Period July 1, 2015 through June 30, 2017	\$0	\$0	\$41,311	2
AST1805-1808 September 25, 2018	Audit of Community Service Grants at Milwaukee PBS, Milwaukee, WI, for the Period July 1, 2015 through June 30, 2017	\$0	\$0	\$0	5
AST1804-1809 September 26, 2018	Audit of Community Service and Other Grants at WTTW, Chicago, IL, for the Period July 1, 2015 through June 30, 2017	\$2,497	\$2,497	\$659,226	8
ASR1807-1810 September 28, 2018	Audit of Community Service Grants, Mendocino County Public Broadcasting, KZYX-FM, Philo CA, for the Period July 1, 2015 through June 30, 2017	\$0	\$0	\$1,234	5

As defined by the Inspector General Act (IG Act), as amended, "questioned costs" are those that are: 1) identified due to an alleged violation of a provision governing the expenditure of funds, 2) not supported by adequate documentation, or 3) unnecessary or unreasonable. "Funds put to better use" are those that could be used more efficiently, e.g., by reducing outlays or deobligating funds. We use the latter category to report excess Community Service Grants (CSG) that stations have received, because the funds should have been available for distribution to other eligible stations.

AUDIT AND EVALUATION REPORTS AND ASSISTANCE ACTIVITIES

►► *Audit of Community Service and Other Grants at WTTW (Chicago, IL)*

We found that WTTW overstated Non-Federal Financial Support (NFFS) for our two-year audit period by \$5,558,152, resulting in potential excess CSG payments of \$659,226. It also did not fully comply with open meeting and other grant requirements.

We audited WTTW, for the period July 1, 2015 through June 30, 2017, to determine whether the station: a) claimed NFFS on its Annual Financial Report (AFR) in accordance with CPB's Financial Reporting Guidelines (Guidelines); b) complied with the Communications Act of 1934, as amended (Act) and CPB's certification requirements; and c) expended CPB grant funds in accordance with grant requirements.

In our September 26 final report, we found that WTTW overstated NFFS by \$5,558,152, which resulted in potential fiscal years (FY) 2018 and 2019 CSG overpayments of \$659,226. The overstatement was due to ineligible payment sources, in-kind donations, contribution recipient and source, and understated membership-premium exclusions. We also found the station was not in full compliance with Act requirements for open meetings and documenting reasons for closed meetings. It also claimed production grant costs that were not supported, resulting in questioned costs of \$2,497, and was not in full compliance with production grant requirements regarding claiming indirect costs and providing audit access to production subcontractors.

We recommend that CPB: 1) recover the potential CSG overpayments of \$659,226; 2) ensure WTTW's FY 2018 AFR excludes the presenting station/production services payments received in FY 2018; 3) require WTTW to fully comply with open meeting requirements; 4) recover \$2,497 in questioned American Graduate grant costs; 5) require WTTW to correct its indirect cost rate on its American Creed financial reports and update its subcontracts to include CPB audit access; and 6) require the station to identify the corrective actions it will implement to ensure future compliance with these various NFFS reporting, open meetings, and other grant requirements.

In response to the draft report, WTTW disagreed with most of our findings for overstated NFFS and noncompliance with open meetings requirements of the Act. The station agreed with our production grant questioned costs and noncompliance findings, indicating it would take corrective action.

Audit of Community Service and Other Grants at WTTW, Chicago, IL, for the Period July 1, 2015 through June 30, 2017, Report No. AST1804-1809 (September 26, 2018). https://www.cpb.org/files/oig/reports/WTTW_Report.pdf.

►► *Audit of Community Service Grants at WITF TV/FM (Harrisburg, PA)*

We found that WITF overstated NFFS by \$391,041, resulting in potential excess CSG payments of \$41,311.

We audited WITF to determine whether the station: a) claimed NFFS on its AFR in accordance with the Guidelines; b) complied with the Act and CPB's certification requirements; and c) expended CPB grant funds in accordance with grant requirements. The scope of our audit was July 1, 2015 through June 30, 2017.

In our final audit report, dated September 19, 2018, we found that the station overstated its NFFS by \$391,041 during our two-year audit period, resulting in potential FYs 2018 and 2019 CSG overpayments of \$41,311. The overstated NFFS occurred because the station did not deduct the fair market value (FMV) of high value premiums it gave to donors, reported premiums at cost instead of FMV, and claimed ineligible exchange payments and uncollectible pledges for underwriting and membership.

We recommended that CPB recover the potential CSG overpayment of \$41,311 and require WITF to identify the corrective actions it will implement to ensure future compliance. The station agreed with our findings and recommendations and indicated that it has implemented corrective actions to ensure correct NFFS reporting in the future.

Audit of Community Service Grants at WITF TV/FM Inc., Harrisburg, PA, for the Period July 1, 2015 through June 30, 2017, Report No. ASJ1806-1806 (September 19, 2018). https://www.cpb.org/files/oig/reports/WITF_TV_FM.pdf.

►► *Evaluation of CPB's Indirect Administrative Support Basic Method Option*

We concluded that using the Basic Method to calculate a station's indirect administrative support (IAS) does not achieve CPB's goal to allocate costs to stations in proportions reasonably consistent with the stations' use of licensee resources.

CPB permits institutional stations to report as NFFS the IAS their licensees provide to them, which can be substantial. Because CPB bases its CSG awards partially on reported NFFS, it's important that stations calculate their IAS correctly so that CPB can equitably distribute CSG funds. An error in a station's NFFS reporting affects not only that station's CSG award but also the pool of CSG funds available to all other eligible stations. After conducting a limited scope audit of IAS NFFS at two institutional stations, which we reported in previous Semiannual Reports, we developed a management report with recommendations to help CPB guide the approximately 250 institutional stations that report IAS.

In our evaluation report, we concluded that using the Basic Method to calculate indirect costs does not achieve CPB's goal to allocate costs to stations in proportions reasonably consistent with the stations' use of the licensee resources. Specifically, we found application errors in: 1) calculating the institutional support allocation rate; and 2) identifying indirect cost pools that include services that are an essential part of station operations, are continuous and ongoing in support of the station, and the station uses or is required to use, or were directly paid for by the station. We also concluded that CPB's design of the Basic Method results in an inequitable allocation of licensee resources among all users of the services.

We recommended that CPB evaluate whether the Basic Method remains an effective option for claiming IAS and consider developing a de minimis rate option like that permitted under federal guidance. In response, CPB disagreed with our conclusions but agreed that the Basic Method was complicated and said it is in the process of evaluating all appropriate methodologies for calculating IAS.

Evaluation Report on the Viability of CPB's Indirect Administrative Support Basic Method Option, Report No. L-ACJ1706-1805 (June 5, 2018). <https://www.cpb.org/files/oig/reports/L-ACJ1706-1805.pdf>.

►► *Audit of Community Service Grants at Milwaukee PBS (Milwaukee, WI)*

We found that Milwaukee PBS understated NFFS and did not fully comply with requirements of the Act and CPB for open meetings and discrete accounting.

We audited Milwaukee PBS to determine whether the station: a) claimed NFFS on its AFR in accordance with the Guidelines; b) complied with the Act and CPB's certification requirements; and c) expended CPB grant funds in accordance with grant requirements. The scope of our audit was July 1, 2015 through June 30, 2017.

We issued our final audit report on September 25. We found that the station overstated and understated its NFFS in both years, with a net understatement of \$42,113 in FY 2016 and \$124,423 in FY 2017. Its reporting errors included overstating IAS, claiming unallowable NFFS for advertising agency fees that were not paid to the station, claiming payments received in exchange for goods and services, and understating the station's appropriation from its licensee.

We also found that the station did not fully comply with the open meeting requirements of the Act, because it did not provide seven days advance notice for some of its public meetings in 2016. It also did not comply with discrete accounting requirements for CSG interconnection and universal service support expenditures.

We recommend that CPB: 1) consult with the station on its methodology for claiming future appropriation revenues; 2) verify during the audit resolution process that the station is currently meeting the advance notice requirement for open meetings; and 3) require it to identify the corrective actions and controls it will implement to ensure future compliance with NFFS reporting requirements, seven-days advance notice for open meetings, and discrete accounting requirements.

The station agreed to cooperate fully with CPB regarding future compliance with NFFS reporting compliance, advance notice of open meetings, and discrete accounting. The station disagreed that it: 1) overstated IAS NFFS due to the inclusion of the student accounts and college events cost pools identified as not providing essential and continuous benefit to the station; 2) overstated NFFS due to payments received in exchange for goods and services; 3) did not give adequate advance notice for four public meetings in FY 2016; and 4) had not complied with discrete accounting requirements for interconnection and universal service expenditures. Further, the station requested that CPB allow it to revise its FY 2017 AFR to claim the understated NFFS.

Audit of Community Service Grants at Milwaukee PBS, Milwaukee, WI, for the Period July 1, 2015 through June 30, 2017, Report No. AST1805-1808 (September 25, 2018). https://www.cpb.org/files/oig/reports/Milwaukee_PBS_WMVS-TV.pdf.

▶▶ ***Audit of Community Service Grants, Mendocino County Public Broadcasting, KZYX-FM (Philo, CA)***

We found that KZYX overstated NFFS by \$23,311, resulting in CSG overpayments of \$1,234, and did not fully comply with the Act and CPB requirements regarding open meetings and discrete accounting.

We audited KZYX-FM for the period July 1, 2015 through June 30, 2017 to determine whether the station: a) claimed NFFS on its AFR in accordance with the Guidelines; b) complied with the Act and CPB's certification requirements; and c) expended CPB grant funds in accordance with grant requirements. We conducted this audit due to hotline complaints, recent news coverage, and CPB concern.

In our final audit report issued on September 28, we found that the station: 1) overstated NFFS by \$23,311, which resulted in CSG overpayments of \$1,234; 2) did not fully comply with the open meeting requirements of the Act; and 3) did not fully comply with discrete accounting requirements for CSG expenditures. The NFFS overstatement occurred because the station did not deduct special fundraising costs and the FMV of its premiums, did not adequately document its trades from underwriters, and reported trades from a public broadcasting entity.

We recommended that CPB recover overpayments of \$1,234 and require KZYX to take corrective actions to ensure future compliance with NFFS reporting, open meetings, and discrete accounting requirements. The station agreed with our findings and stated that it has taken steps to come into compliance, including submitting a revised FY 2017 AFR.

Audit of Community Service Grants, Mendocino County Public Broadcasting, KZYX-FM, Philo, CA, for the Period July 1, 2015 through June 30, 2017, Report No. ASR1807-1810 (September 28, 2018). https://www.cpb.org/files/oig/reports/KZYX_Report.pdf.

ADDITIONAL REPORTING REQUIREMENTS

RESOLUTION OF RECOMMENDATIONS

The following table summarizes management's resolution activities for audit and evaluation reports issued by our office. We have included reports with monetary and non-monetary administrative recommendations.

REPORTS REQUIRING RESOLUTION

Description	Number of Reports	Questioned Costs		Funds Put To Better Use
		Total	Unsupported	
Reports for which no management decision had been made by the start of the reporting period.	3	\$0	\$0	\$1,058,894
Reports issued during the reporting period.	5	\$2,497	\$2,497	\$701,771
Subtotals	8	\$2,497	\$2,497	\$1,760,665
Reports for which a management decision had been made during the reporting period:	4			
• Dollar value of recommendations agreed to by management		\$0	\$0	\$1,086,706*
• Dollar value of recommendations not agreed to by management		\$0	\$0	\$73,252
Reports with no management decision at the end of the reporting period.	4	\$2,497	\$2,497	\$701,771

* This total includes penalties of \$101,064 that CPB assessed during audit resolution that were not identified in the final reports.



REPORTS ISSUED BEFORE THIS REPORTING PERIOD WITH OPEN RECOMMENDATIONS

The following table presents the audit reports that we issued before April 1, 2018 with recommendations open as of September 30, 2018.

REPORTS WITH OPEN RECOMMENDATIONS

Audit Entity / Report Number / Date Issued	Recommendations	Audit Resolution Date	Potential Cost Savings*	Number of Open Recommendations	Date of Corrective Action
KPBS ACJ1706-1708 September 22, 2017	1) Recover CSG overpayments of \$123,706.	2/21/18	\$340,191**	1	November 2018
MPBN ACJ1707-1709 September 26, 2017	1) Recover CSG overpayments of \$4,975.	12/21/17	\$4,975	1	November 2018
KHUT ACJ1802-1801 January 23, 2018	1) Recover CSG overpayments of \$198,140.	6/06/18	\$198,140	1	November 2018
AZPM ASJ1801-1804 June 5, 2018	1) Recover CSG overpayments of \$3,484.	7/02/18	\$3,484	1	November 2018
	Total		\$546,790	4	

* CPB management will adjust its FY 2019 CSG award amounts to recover these funds.

** CPB's management decision resolving our recommendation required the station to review its FY 2014-2015 IAS claims and identify any overstated NFFS amounts. This review resulted in additional recoveries of \$216,485 overpayments.

OIG PEER REVIEW RESULTS

OIG's most recent audit peer review was conducted by the Government Accountability Office (GAO) for the period ending March 31, 2016. We received a rating of pass, which is the highest level of assurance an audit organization can receive, and the report contained no recommendations. The report is dated September 7, 2016 and can be found on our website, http://www.cpb.org/files/oig/reports/CPB_OIG_2016_Peer_Review_System_Report.pdf.

PEER REVIEW CONDUCTED BY OIG

During this period, we conducted a peer review of Architect of the Capitol (AOC) OIG. We issued our final system review report and a letter of comment on September 21. We concluded that AOC OIG's system of quality control has been suitably designed and complied with to provide that office with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. AOC OIG received a rating of pass, the highest possible rating. In our letter of comment, we set forth findings that we did not consider to be of enough significance to affect our opinion.

INVESTIGATIVE ACTIVITIES

The IG Act provides for OIG to receive and investigate complaints or allegations involving potential violations of law, rules, or regulations, mismanagement, gross waste of funds, or abuse of authority. We receive allegations through a variety of means, including our hotline. We review allegations to determine whether the complaint should be the subject of an audit, evaluation, or investigation or referred to CPB or another entity. If we decide to investigate, our results must be reported here. We may refer the results of our investigations to appropriate prosecuting authorities for action, and such actions must be reported in this report.

ALLEGATIONS AND HOTLINE COMPLAINTS

In our previous semiannual report, we reported that we had two open complaints at the end of the reporting period. During this reporting period, we received 21 new complaints. We referred two for possible audit, two to CPB management for its information or action, and three to the CPB Ombudsman. In response to ten of the complaints, we provided information to the complainants and closed the matters. We closed six complaints because we determined that they either lacked specificity or we did not have authority to act. At the end of the reporting period, no complaints remained open.

INVESTIGATIONS

During this reporting period, we did not open any new investigations, issue any investigative reports, or refer any persons to prosecuting authorities. We also had no indictments or information resulting from referrals for prosecution.

OTHER OIG ACTIVITIES

OIG OUTREACH

In June, the IG, the Deputy IG, and a Senior Team Leader presented at the annual conference of the Public Media Business Association. They spoke about our work on IAS and other issues we identified in our work, fraud, and our audit process. In addition, the IG visited a public media station during this period. This outreach enables us to discuss the compliance and other issues we have identified and better understand the challenges facing public media station officials.

PARTICIPATION IN THE COUNCIL OF THE INSPECTORS GENERAL ON INTEGRITY AND EFFICIENCY (CIGIE)

This period, the CIGIE Chair appointed the IG as one of four IG members of CIGIE's Integrity Committee. Established by an amendment to the IG Act, this committee reviews and refers for investigation allegations of wrongdoing made against IGs and their designed senior staff. The IG also continued her participation on CIGIE's Audit Committee, which considers audit standards, training, and other issues that affect the community.

II . CPB AUDIT RESOLUTION ACTIVITIES

MESSAGE FROM THE CHIEF FINANCIAL OFFICER AND TREASURER

September 30, 2018

We continue to be pleased with the collaborative working relationship between CPB and OIG staffs. Our staffs communicate frequently and work cooperatively to discuss and resolve report findings and address recommendations made. The OIG audits provide valuable insight into compliance matters associated with our grantees and contractors. Our goal is to respond to OIG audit reports in a timely fashion and to communicate findings with our grantee community as many issues uncovered in audits impact others.

These efforts were most recently demonstrated in the OIG limited scope audits of two stations pertaining to indirect administrative support at institutional stations that is treated as Non-Federal Financial Support (NFFS). As noted in the Message from the Inspector General, we agree in principle that a simpler approach or methodology should be developed to determine these amounts. However, we also believe that all methods currently utilized to determine these amounts should be thoroughly examined prior to developing a new methodology. Efforts are underway to examine this component of NFFS.

CPB continues to communicate with grantees and provide training on compliance with Communication Act requirements. The OIG also makes presentations at public media meetings in their efforts to provide insight on their audit findings and provide recommendations to licensees on compliance matters. Between these efforts we continue to see positive results through fewer audit findings on compliance matters.

CPB maintains its commitment to continuous improvement and to enhancing CPB internal controls, processes, and procedures. Along these lines, we recently implemented a new procedure to address OIG audit findings pertaining to stations over reporting of NFFS funds. The new process expedites the correction of OIG findings in this area and capturing the overpayment of related Community Service Grant funds. The information provided by the OIG from their audits positively influences management decisions in its continuous improvement efforts.



William P. Tayman, Jr.
Chief Financial Officer and Treasurer



RECOVERING DISALLOWED COSTS AND FUNDS PUT TO BETTER USE

During this reporting period, CPB management issued four management decisions, three that addressed OIG monetary findings and one with only administrative recommendations. The following table presents the results of management's actions.

Description	Number of Reports	Dollar Value of Disallowed Costs	Dollar Value Funds Put to Better Use
Reports with management decisions for which final action had not been completed by the start of the reporting period.	2	\$0	\$141,051
Reports for which management decisions were made during the reporting period	4	\$0	\$1,303,191
Subtotals	6	\$0	\$1,444,242
Reports for which final action was taken during the reporting period.	5*		
• Dollar value of disallowed costs that have been recovered through collection or offset.		\$0	\$897,452
• Dollar value of disallowed costs written off as uncollectible.		\$0	\$0
Reports for which final actions were not completed by the end of the reporting period.	4	\$0	\$546,790

** Two of the five reports had final actions, one with only administrative findings and the other with monetary findings. The other three reports recovered only the penalties assessed during this reporting period, and the remaining funds are to be recovered next reporting period.*

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Section 5(b)(2)	Statistical table showing the total number of audit reports and results from disallowed costs	12
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Section 5(b)(4)	Summary of audit reports where final action has not been completed within one year of a management decision	NA



CONTACT CPB/OIG

If you have information about fraud, waste, or abuse involving CPB funds, initiatives, or operations, please call, fax, write, or e-mail the Office of Inspector General or file a complaint through our website. Your report may be made anonymously or in confidence.

Call: Inspector General Hotline, 202-879-9728 or 800-599-2170
Fax: 202-879-9699
Email: oigemail@cpb.org
Write: Inspector General Hotline
401 Ninth Street, NW
Washington, DC 20004-2129
Website: www.cpb.org/oig/contact.php



On October 1, 2017, the Council of the Inspectors General on Integrity and Efficiency (CIGIE) announced the official launch of Oversight.gov. This new website provides a “one stop shop” to follow the ongoing oversight work of all Inspectors General that publicly post reports.

The Corporation for Public Broadcasting, like the other OIGs, will continue to post reports to its own website. But with the launch of Oversight.gov, users can now sort, search, and filter the site’s database of public reports from all of CIGIE’s member OIGs to find reports of interest. In addition, the site features a user-friendly map to find reports based on geographic location, and contact information for each OIG’s whistleblower hotline. Users can receive notifications when new reports are added to the site by following CIGIE’s new Twitter account, [@OversightGov](https://twitter.com/OversightGov).



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