

SEMIANNUAL REPORT

OFFICE OF THE INSPECTOR GENERAL AND AUDIT RESOLUTION ACTIVITIES

APRIL 1, 2022 THROUGH SEPTEMBER 30, 2022



Foreword

Congress created the Corporation for Public Broadcasting (CPB) in 1967 to encourage and support public media programming for instructional, educational, and cultural purposes, and to ensure that public media is 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 over 1,500 public media stations, as well as research, technology, and program development for public radio, television, and related online services. For fiscal year 2022, CPB received \$465 million for its general appropriation, \$20 million for a public media interconnection appropriation from Congress, and \$20.8 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 the Inspector General (OIG) in 1988 to promote the economy, efficiency, effectiveness, and integrity of CPB initiatives and operations. As an independent component of CPB, the 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 created this joint report. In the first section, we report on the OIG's efforts and in the second, we present CPB's audit resolution activities.



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I. OFFICE OF THE INSPECTOR GENERAL

Message from the Inspector General

September 30, 2022

I am pleased to submit this Semiannual Report to Congress detailing the Office of the Inspector General's activities during the period starting April 1, 2022. The work highlighted in this report is the product of our objective to promote economy, efficiency, and effectiveness in public media through our oversight of the Corporation for Public Broadcasting's important mission.

During this reporting period, we issued three full scope station audit reports and five evaluation reports. The audits found errors in station reporting of Non-Federal Financial Support in accordance with CPB's Financial Reporting Guidelines, Communications Act (Act) compliance issues with advance notice of meetings and closed meeting requirements, and with CPB General Provisions and Eligibility Certification requirements for diversity statements and discrete accounting. We continued to perform unannounced evaluations of stations to review compliance with Act and transparency requirements and we performed one evaluation to ensure proper expenditure of CPB grant funds.

Our office continues to adapt to the challenges of the changing work environment. We remain effective and productive, and we continue to innovate in maintaining connections with colleagues, auditees, and the public. Our office will develop new and creative ways to expand our oversight of CPB grantees including a new initiative for fiscal year 2023, reviewing stations' compliance with specific diversity statement requirements set forth in CPB's Community Service Grant General Provisions and Eligibility Criteria.

I would like to express sincere appreciation to the talented individuals responsible for the work contained in this report. I am proud of their resilience and adaptability. Thank you to the CPB Board, Congress, and CPB management for consistently supporting our office. I look forward to continuing our effective working relationships with the CPB Board, CPB management, and CPB grantees to further accountability in CPB initiatives and operations.

Kimberly a. Howcel

Kimberly A. Howell Inspector General



Reports Issued in the Period Ending September 30, 2022

Report Number / Date Issued	Report Title		stioned Costs Unsupported	Funds Put to Better Use	Administrative Recommendations
Audits:					
AST2204-2205 5/11/2022	Audit of Community Service and Other Grants Awarded to South Florida PBS, Inc. (SFPBS), Boynton Beach, Florida, for the Period July 1, 2019 through June 30, 2021	\$0	\$0	\$370,051	7
AST2205-2209 7/21/2022	Audit of Community Service and Other Grants Awarded to New Hampshire Public Broadcasting (NHPB), Durham, New Hampshire, for the Period July 1, 2019 through June 30, 2021	\$0	\$0	\$2,468	3
AST2112-2213 9/26/22	Audit of Community Service and Other Grants Awarded to KUON-TV, Lincoln, Nebraska, for the period July 1, 2018 through June 30, 2020	\$0	\$0	\$9,106	2
Evaluations:					
ECR2206-2208 5/25/22	Evaluation of WSLU-FM/ North Country Public Radio Expenditures	\$0	\$0	\$0	0
ECR2212-2210 8/29/22	Evaluation of KTSU-FM, Texas Southern University Compliance with Selected Communications Act and Transparency Requirements	\$0	\$0	\$0	1
ECR2210-2211 8/29/22	Evaluation of WOI-FM, Iowa Public Radio Compliance with Selected Communications Act and Transparency Requirements	\$0	\$0	\$0	2
ECR2215-2212 9/22/22	Evaluation of KRSU-TV Compliance with Selected Communications Act and Transparency Requirements	\$0	\$0	\$0	1
ECR2214-2214 9/29/22	Evaluation of KDAQ-FM, Louisiana State University Board of Supervisors Compliance with Selected Communications Act and Transparency Requirements	\$0	\$0	\$0	1
	September 30, 2022 Total	\$0	\$0	\$381,625	17



As referenced in the reports issued table, the Inspector General Act (IG Act), as amended, defines "questioned costs" as 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 expenditures or deobligating funds. We use "funds put to better use" to report Community Service Grant (CSG) overpayments made to stations due to stations reporting ineligible Non-Federal Financial Support (NFFS) to CPB. CPB calculates its annual CSG award amounts based on the station's reported NFFS. These CSG overpayments should have been available for distribution to other eligible stations.

Audits

<u>Audit of Community Service and Other Grants Awarded to South Florida PBS, Inc.</u> (SFPBS), Boynton Beach, Florida, for the Period July 1, 2019 through June 30, 2021

We found that SFPBS overstated NFFS by \$2,889,946 and did not fully comply with Act and Community Service Grant (CSG) General Provisions and Eligibility Criteria resulting in potential CSG overpayments of \$370,051.

We audited Community Service and other grants totaling \$4,082,138 awarded to SFPBS for the period July 1, 2019 through June 30, 2021, to determine whether the station claimed NFFS on its Annual Financial Reports (AFR) in accordance with CPB guidelines, expended grant funds in accordance with the grant agreements, and complied with the certification and statutory requirements of the Act.

Our audit found that SFPBS did not fully comply with all CPB requirements because SFPBS:

- overstated NFFS totaling \$2,889,946, resulting in potential CSG overpayments of \$370,051;
- did not comply with Act requirements to ensure required information was made available to the public for open and closed meetings and its most recent AFR, and did not fully comply with its Community Advisory Board (CAB) responsibilities; and
- did not fully comply with CPB CSG General Provisions and Eligibility Criteria (General Provisions) for its Diversity Statement and discrete accounting requirements.



We recommended that CPB management require SFPBS to:

- repay \$370,051 in potential CSG overpayments and review the prior two-year period for similar NFFS overstatements from the donor/payor funding sources we identified;
- fully comply with Act requirements for open meeting advance notices, making the reasons for closed meetings available to the public, posting the most recent AFR on its website, and complying with its CAB responsibilities;
- comply with General Provisions for its Diversity Statement and discrete accounting requirements; and
- identify the corrective actions and controls it will implement to ensure future compliance with NFFS and AFR reporting, as well as Act and General Provisions requirements.

SFPBS did not agree with our findings on the overstatement of NFFS for three of the nine funding sources we identified, representing \$2,680,146 of \$2,889,946 or 93% of the overstatements we found. Station management did not agree the capital campaign contributions were ineligible and the co-production agreement was an ineligible exchange transaction. However, the station did agree that it had not fully complied with our open/closed meetings, AFR, CAB responsibilities, diversity statement, and discrete accounting findings.

On September 27, 2022, CPB management issued their audit determination letter to SFPBS, agreeing with our recommendations, requiring SFPBS to return \$494,048 in CSG overpayments, and assessing penalties of \$62,905. This total included recovery of \$123,297 for funds overpaid for periods prior to our audit's scope.

<u>Audit of Community Service and Other Grants Awarded to KUON-TV, Lincoln, Nebraska,</u> <u>for the period July 1, 2018 through June 30, 2020</u>

We found that KUON-TV reported \$72,000 of ineligible NFFS which resulted in CSG overpayments of \$9,106 and that it did not provide advance notice to the public for the committee meetings of the licensee's governing board that involved public broadcasting business.

We audited television CSG and other grants awarded to KUON-TV to determine whether KUON-TV claimed NFFS on its AFRs in accordance with CPB Guidelines, complied with Act and CPB's certification requirements, and expended CPB grant funds in accordance with grant requirements.

We found that KUON-TV complied with CPB grant and Act requirements except for:

- overstating NFFS totaling \$72,000 resulting in CSG overpayments of \$9,106, which we reported as funds put to better use; and
- not fully complying with Act and CPB requirements to provide advance notice of its governing board's committee meetings.



We recommended that CPB management require KUON-TV to take corrective actions to:

- repay CSG overpayments of \$9,106;
- ensure that ineligible payments are not reported as NFFS on its AFRs; and
- fully comply with Act requirements to provide reasonable advance notices for it governing board's committee meetings.

KUON-TV advised us that they did not agree that the station overstated NFFS and that they disagreed that the station was not in compliance with the Act advance notice of open meetings requirements. CPB management will make the final determination on our findings and recommendations.

Audit of Community Service and Other Grants Awarded to New Hampshire Public Broadcasting, (NHPB), Durham, New Hampshire, for the Period July 1, 2019 through June 30, 2021

We found that NHPB complied with CPB requirements except for reporting \$19,275 of overstated NFFS, resulting in CSG overpayments of \$2,468, and for not fully complying with CPB requirements to annually update its Diversity Statement.

We audited television CSG and other grants awarded to NHPB to determine whether the station claimed NFFS on its AFRs in accordance with CPB Guidelines, expended CPB grant funds in accordance with grant requirements, and complied with Act and CPB certification requirements.

We found that NHPB complied with CPB grant and Act requirements except for:

- overstating NFFS totaling \$19,275, resulting in CSG overpayments of \$2,468, which we reported as funds put to better use; and
- not fully complying with CSG General Provisions for annually updating its Diversity Statement.

We recommended that CPB management require NHPB to:

- repay the \$2,468 of CSG overpayments;
- comply with CSG General Provisions for annually updating its Diversity Statement; and
- identify the corrective actions and controls it will implement to ensure future compliance with NFFS and CSG General Provision requirements.

Station management agreed with our findings and implemented corrective actions to ensure future proper reporting of NFFS and to annually update the Diversity Statement. On September 12, 2022, CPB management issued their audit determination letter to NHPB, agreeing with our recommendations. NHPB's FY 2023 CSG payment will be reduced by the \$2,468 to recapture the prior year overpayment and CPB has assessed a \$747 non-compliance penalty which will be paid by NHPB with non-CSG funds.



Evaluations

TRANSPARENCY EVALUATIONS

As part of our FY 2022 annual plan, the OIG continues to perform unannounced station evaluations to assess accountability for reporting compliance with grant requirements on station websites. The OIG reviewed each station's website for compliance with twelve specific Act and CPB CSG requirements for transparency. These requirements included Act open meeting requirements for advance notice and closed meeting disclosures; making financial information available; and grant transparency requirements to identify station executives and Board officials, diversity goals, and the Local Content and Service Report. The findings are summarized below with links to the full reports.

<u>Evaluation of KTSU-FM, Texas Southern University Compliance with Selected</u> <u>Communications Act and Transparency Requirements</u>

Based on our evaluation dated August 29, 2022, we found that KTSU-FM, Houston, Texas, was not compliant with the requirement to post its AFR on the website. We recommended that CPB management require KTSU-FM to identify the corrective actions and controls it will implement to ensure future compliance with Act requirements.

Evaluation of WOI-FM, Iowa Public Radio Compliance with Selected Communications Act and Transparency Requirements

Based on our evaluation dated August 29, 2022, we found that WOI-FM, Ames, Iowa, was not compliant with the requirement to provide seven-day advance notice of board committee meetings. We recommended that CPB management require WOI-FM to fully comply with Act requirements for open meeting advance notices and identify the corrective actions and controls it will implement to ensure future compliance with Act requirements.

Evaluation of KRSU-TV Compliance with Selected Communications Act and Transparency Requirements

Based on our evaluation dated September 22, 2022, we found that KRSU-TV, Claremore, Oklahoma, was not compliant with the requirement to post its AFR on the website. We recommended that CPB management require KRSU-TV to identify the corrective actions and controls it will implement to ensure future compliance with Act requirements.



Evaluation of KDAQ-FM Compliance with Selected Communications Act and <u>Transparency Requirements</u>

Based on our evaluation dated September 29, 2022, we found that KDAQ-FM, Shreveport, Louisiana, was not fully compliant with the Act requirement for open financial records because the station's most recent AFR was not posted on its website. We recommended that CPB management require KDAQ-FM to identify the corrective actions and controls it will implement to ensure future compliance with CPB's open financial records requirement to post its most recent AFR on its website in a timely manner.

EXPENDITURE EVALUATION

Evaluation of WSLU-FM/North Country Public Radio Expenditures

We completed an evaluation of CSG and other grants awarded to WSLU-FM, North Country Public Radio (NCPR), licensed to St. Lawrence University, Canton, New York, for the period January 1, 2019 through November 30, 2021. Our objectives were to examine NCPR's certifications of compliance with CPB Radio General Provisions and other grant term requirements for expending and reporting CPB funds in accordance with grant agreement requirements. We initiated this evaluation based on media attention concerning a former station employee's use of the station's email system.

Based on our evaluation dated May 25, 2022, we found that NCPR expended and reported CPB funds in accordance with grant agreement requirements during our review period. As a result, we had no findings or recommendations and NCPR management had no further comments.



Additional Reporting Requirements

Resolution of Recommendations

The following table summarizes CPB's management resolution activities for this reporting period. We have included reports with monetary and non-monetary administrative recommendations.

Description	Number of Reports	Questi Total	oned Costs Unsupported	Funds Put to Better Use
Reports for which no management decision had been made by the start of the reporting period.	1	\$0	\$0	\$0
Reports issued during the reporting period.	8*	\$0	\$0	\$381,625
Subtotals	9**	\$0	\$0	\$381,625
Reports for which a management decision was made during the reporting period:	3			
• Dollar value of recommendations agreed to by management		\$0	\$0	\$563,168***
• Dollar value of recommendations not agreed to by management		\$0	\$0	\$0
Reports with no management decision at the end of the reporting period.	5	\$0	\$0	\$9,106

* A total of 8 audit and evaluation reports were issued during this reporting period. One report had no monetary or administrative findings.

** Only eight reports required a management decision resolving the audits' findings.

*** This total includes disallowed funds put to better use of \$496,516 and penalties of \$66,652. Additional funds put to better use of \$123,997 were disallowed for one report in the management decision.



Reports Issued Before This Reporting Period with Open Recommendations

The following table presents the audit reports that we issued before March 31, 2022, with recommendations open as of September 30, 2022.

Audit Entity / Report Number / Date Issued	Recommendations	Audit Resolution Date	Potential Cost Savings	Number of Open Recommendations	Date of Corrective Action
KUSD-FM ASJ2007-2109 8/20/2021	4) Recover \$5,024 in TV & Radio CSG overpayments	12/9/2021	\$5,024	1	Fall of 2022
WYEP-FM ASR2009-2112 9/27/2021	 recover the potential CSG overpayment of \$6,844 	3/24/2022	\$2,736	1	Fall of 2022
Nevada Public Radio ASR2109-2113 9/28/2021	 recover potential \$93,523 in CSG overpayments 	12/9/2021	\$96,188	1	Fall of 2022
	Total		\$103,948	3	

Investigative Activities

The IG Act provides for the OIG to receive and investigate complaints or allegations involving potential violations or 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 here.

ALLEGATIONS AND HOTLINE COMPLAINTS

At the beginning of this reporting period, we had three complaints carried over from the prior period and received 29 new complaints. We closed 18 complaints because we determined that they either lacked specificity or the complaint was not within our purview. We referred or provided information for the other 14 complaints including referrals made to CPB management, NPR or for potential OIG audit/ evaluation.

INVESTIGATIONS

During this reporting period, one investigation remained open. We did not issue any investigative reports or refer any persons to prosecuting authorities. We also had no indictments or informations resulting from referrals for prosecution.



Other OIG Activities

AUDIT PEER REVIEW

The OIG's most recent audit peer review was conducted by the Export-Import Bank of the United States' OIG for the period that ended March 31, 2019. 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 11, 2019 and can be found on our website.

<u>Audit Peer Review of the Corporation for Public Broadcasting Office of the Inspector</u> <u>General</u>

INSPECTION & EVALUATION PEER REVIEW

The OIG's most recent inspection and evaluation peer review was conducted by the Farm Credit Administration OIG for the period that ended September 30, 2021. The peer review determined that CPB OIG's policies and procedures were generally consistent with the seven Blue Book standards and that the two reports reviewed both generally complied with those same seven standards. The report is on our website at the following link.

Inspection and Evaluation Peer Review of the Corporation for Public Broadcasting Office of the Inspector General

OIG OUTREACH

Station outreach enables us to inform the station about the Inspector General mission and purpose, discuss compliance and other issues we have identified in our work, and better understand the challenges facing public media station officials.

Station Outreach

During this reporting period, the Inspector General and other OIG staff completed five unannounced station compliance evaluations. These evaluations provided the opportunity for the IG and OIG staff to interact with station officials and to convey not only the results of the evaluation, but also overall information about the OIG, our mission, and compliance work.

Participation in CIGIE

The IG continues to serve as a member of CIGIE committees: Integrity, Audit, Legislation, Inspection and Evaluation, and a working group focused on Diversity, Equity, and Inclusion (DE&I). She also regularly participates with the Pandemic Response Accountability Committee's meetings and activities.



II. CPB AUDIT RESOLUTION ACTIVITIES

Message from the Chief Financial Officer and Treasurer

September 30, 2022

The audit function provided by the OIG plays a critical role in enforcing compliance with both statutory requirements and CPB policies in relation to eligibility and utilization of funds received in the form of grants or contracts from the corporation. CPB management works closely with the OIG in support of an overall shared goal to maximize the value to the American Public of the public media system from the financial support provided by Congress. In addition to compliance, OIG audits provide an important tool for CPB management to assess the effectiveness of our many programs to ensure that limited resources provided by CPB are utilized with their intended statutory purposes. The collaborative working relationship between CPB and OIG staffs has led to many enhancements in the public media system.

Audit findings provided by the OIG are an important element in assessing the effectiveness of and influencing modifications to CPB policies and procedures. Our staffs communicate frequently and work cooperatively to discuss and resolve report findings and address their recommendations. We believe the success of these efforts has been demonstrated by the current trend in both fewer audit findings and minimal questioned costs and funds put to better use.

We believe these results are highly correlated to CPB communications with grantees and required grantee training on compliance with the Communications Act and CPB policies and procedures. The OIG also conducts information sharing sessions at public media meetings and conferences to provide insight on their audit findings to licensees on compliance matters. These sessions have been highly effective in educating our grantees.

While our normal processes of communicating with our grantees have been impacted with the modifications in our work environments resulting from the COVID-19 pandemic, we are all working together, utilizing multiple aspects of technology to maintain the integrity of our programs and grants and to address the needs of the America's public media system. We have capitalized on what has worked through virtual programs and now are able to reach more grantees by providing both in-person and virtual participation options for meetings and conferences.

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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 three management decisions that addressed OIG findings with questioned costs and funds put to better use. 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.	5	\$0	\$113,722
Reports for which management decisions were made during the reporting period	3	\$0	\$563,168
Subtotal	8	\$0	\$676,890
Reports for which final action was taken during the reporting period.	4*		
• Dollar value of disallowed costs that have been recovered through collection or offset.		\$0	\$12,774
• 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.	5	\$0	\$664,116

* Collections are reported on four reports during this reporting period. Three of the collections represented final collections actions, leaving a balance of five reports with funds to be recovered.



Index of IG Act Reporting Requirements

IG Act Reference	OIG Reporting Requirements	Page
Section 4(a)(2)	Review of legislation and regulations	NA
Section 5(a)(1)	Significant problems, abuses, and deficiencies	NA
Section 5(a)(2)	Recommendations with respect to significant problems, abuses, and deficiencies	3-5
Section 5(a)(3)	Prior significant recommendations not yet completed	NA
Section 5(a)(4)	Matters referred to prosecutive authorities and prosecutions/convictions resulting	NA
Section 5(a)(5)	Summary of instances where information was unreasonably refused or not provided	NA
Section 5(a)(6)	List of audit and inspection reports issued, including questioned costs, unsupported costs, and funds put to better use	2
Section 5(a)(7)	Summary of each significant report	3-7
Section 5(a)(8)b	Statistical table showing the number of audit reports and dollar value of questioned costs	NA
Section 5(a)(9)	Statistical table showing the number of audit reports and dollar value of recommendations that funds be put to better use	2
Section 5(a)(10)(A)	Summary of audit reports issued before the start of the reporting period - for which no management decision has been made by the end of the reporting period	NA
Section 5(a)(10)(B)	Summary of audit reports issued before the start of the reporting period - for which no establishment comment was returned within 60 days of providing the report the establishment	NA
Section 5(a)(10)(C)	Summary of audit reports issued before the start of the reporting period - for which there are outstanding unimplemented recommendations, including the aggregate potential cost savings of those recommendations	8-9
Section 5(a)(11)	Description and explanation of reasons for any significant revised decisions by management during the reporting period	NA
Section 5(a)(12)	Information concerning significant decisions by management with which the Inspector General disagrees	NA
Section 5(a)(14) and (a)(15)	Information regarding peer reviews involving the Office of the Inspector General	10
Section 5(a)(16)	Information regarding peer reviews conducted by the Office of the Inspector General	NA



Index of IG Act Reporting Requirements (cont'd)

IG Act Reference	OIG Reporting Requirements	Page
Section 5(a)(17)	Statistical tables showing investigative, referral and prosecution results	NA
Section 5(a)(18)	Description of metrics used for investigative statistics	NA
Section 5(a)(19)	Report on substantiated investigations of high-level management officials	NA
Section 5(a)(20)	Description of instances of whistleblower retaliation	NA
Section 5(a)(21)	Description of instances of interference with Inspector General independence	NA
Section 5(a)(22)	Description of audit or investigation reports not made available to the public	NA
Section 5 Notes	Disclosure of government contractor audit findings	NA

	CPB Management Reporting Requirements	
Section 5(b)(2)	Statistical table showing the total number of audit reports and results from disallowed costs	12
Section 5(b)(3)	Statistical table showing the total number of audit reports and results from recommendations that funds be put to better use agreed to in a management decision	12
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, write, or e-mail the Office of the 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

- Email: <u>oigemail@cpb.org</u>
- Write: Inspector General Hotline Office of the Inspector General Corporation for Public Broadcasting 401 Ninth Street, NW Washington, DC 20004-2129
- Website: cpboig.oversight.gov/hotline



On October 1, 2017, the Council of the Inspectors General on Integrity and Efficiency (CIGIE) announced the official launch of <u>Oversight.gov</u>. 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.



401 Ninth Street, NW Washington, DC 20004 (202) 879-9600 https://cpboig.oversight.gov/