



Corporation
for Public
Broadcasting

SEMIANNUAL REPORT
OFFICE OF THE INSPECTOR GENERAL
AND
AUDIT RESOLUTION ACTIVITIES

OCTOBER 1, 2024 THROUGH MARCH 31, 2025



Foreword

Congress authorized the establishment of 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.

Since 1968, CPB has been the steward of the federal government's investment in public broadcasting and the largest single source of funding for public radio, television, and related online and mobile services. CPB funding is the “public” foundation of our nation’s public-private public media partnership. By statute, more than 70% of CPB's annual federal appropriation goes directly to more than 1,500 local public media stations, and less than 5% is allocated to CPB administrative costs. In FY 2023, CPB Community Service Grants made up just 10.6% of the average public television station's total revenue and 6.0% of the average public radio station’s revenue. The CPB appropriation, as a percentage of stations’ total revenue, is 12.9%.

In 1988, to promote the economy, efficiency, effectiveness, and integrity of CPB initiatives and operations, Congress established CPB’s Office of the Inspector General (OIG). 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

March 31, 2025

I am pleased to submit this Semiannual Report to Congress detailing the Office of the Inspector General's activities during the period starting October 1, 2024. 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 (CPB) important mission.

During this reporting period, we issued four audit reports and two evaluations. We found serious issues during our audits at Capital Public Radio and the two stations it managed including overstated non-federal financial support (NFFS); unsupported and ineligible costs; insufficient accounting records; and failure to discretely account for CPB revenues and expenses. We also identified lack of compliance with the Communications Act and CPB requirements in all of our audits conducted during this reporting period. We continue to conduct our limited scope evaluations which allow our office to efficiently review smaller stations that do not meet our risk criteria for full scope audits.

Our office continues to conduct on-site audit fieldwork in addition to utilizing virtual tools to minimize travel and improve audit efficiencies. We will continue to accomplish our mission by remaining fiscally responsible and utilizing innovation to maintain connections with colleagues, grantees, and the public.

I extend my continued appreciation to the talented individuals responsible for the work contained in this report. I am proud of their dedication 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 our stakeholders and CPB grantees to further accountability in CPB programs, operations, and initiatives.

Kimberly A. Howell
Inspector General



Reports Issued in the Period Ending March 31, 2025

Report Number Date Issued	Report Title	Questioned Costs		Funds Put to Better Use	Administrative Recommendations
Total	Unsupported				
<i>Audits:</i>					
ASJ2411-2503 3/28/2025	Audit of Community Service and Other Grants Awarded to WCMU-TV and WCMU-FM, Licensed to Central Michigan University, Mount Pleasant, Michigan for the Period July 1, 2021 through June 30, 2023	\$0	\$0	\$0	3
ASR2407-2504 3/31/2025	Audit of Community Service and Other Grants Awarded to KXJZ-FM and KXPR-FM, Capital Public Radio, Licensed to California State University, Sacramento; Sacramento, California for the Period July 1, 2020 through June 30, 2023	\$73,920	\$73,920	\$125,818	3
ASR2501-2505 3/31/2025	Audit of Community Service and Other Grants Awarded to KCHO-FM, Licensed to Chico State Enterprises, Chico, California for the Period July 1, 2020 through June 30, 2023	\$2,072	\$ 2,072	\$4,886	3
ASR2502-2506 3/31/2025	Audit of Community Service and Other Grants Awarded to KHSU-FM, Licensed to California State Polytechnic University, Humboldt, Arcata, California for the Period July 1, 2020 through June 30, 2023	\$13,997	\$13,997	\$0	3



Reports Issued in the Period Ending March 31, 2025 (cont'd)

Report Number Date Issued	Report Title	Questioned Costs		Funds Put to Better Use	Administrative Recommendations
		Total	Unsupported		
<i>Evaluations:</i>					
ECR2417-2501 12/10/2024	Evaluation of KOTO-FM, San Miguel Educational Fund, Inc., Telluride, Colorado, Compliance with Selected Communications Act and General Provisions Transparency Requirements	\$0	\$0	\$0	2
ECR2416-2502 12/19/2024	Evaluation of KMFA-FM, Capitol Broadcasting Association, Inc., Compliance with Selected Communications Act and General Provisions Transparency Requirements	\$0	\$0	\$0	0
	Total	\$89,989	\$89,989	\$130,704	14

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 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

Audit of Community Service and Other Grants Awarded to KXJZ-FM and KXPR-FM, Capital Public Radio, Licensed to California State University, Sacramento; Sacramento California for the Period July 1, 2020 through June 30, 2023. Issued March 31, 2025

We found that Capital Public Radio did not fully comply with all CPB requirements because it overstated three years of NFFS totaling \$5,800,598 resulting in potential CSG overpayments of \$155,087, reported \$73,920 in questioned CPB costs for ineligible and unsupported expenditures, and did not maintain sufficient accounting records.



We audited CPB grants awarded to Capital Public Radio (CPR) including CSG and the American Rescue Plan Act grants for the period July 1, 2020 through June 30, 2023. The scope of this engagement included the separate audits of KHSU-FM and KCHO-FM CPB grants, which CPR manages under separate Public Service Operating Agreements. We selected CPR for audit because of press reports that identified prior mismanagement at the station, a California State University Chancellor's internal audit, and CPB's concerns.

The objectives of our audit were to determine whether CPR: a) claimed Non-Federal Financial Support on their Annual Financial Reports in accordance with CPB's Financial Reporting Guidelines (Guidelines); b) complied with the Communications Act and CPB's Certification of Eligibility requirements; and c) expended CPB grant funds in accordance with grant requirements. Our audit covered the station's fiscal years for the period from July 1, 2020, through June 30, 2023, as well as fiscal year 2024 activity to assess current controls.

We found that CPR did not fully comply with all CPB requirements because CPR:

- materially overstated NFFS totaling \$2,347,281 for FY 2021, which resulted in 2023 CSG overpayments of \$125,818 that we reported as funds put to better use;
- materially overstated FY 2022 NFFS totaling \$3,298,230 and overstated FY 2023 NFFS totaling \$155,087;
- reported \$73,920 in allocated CSG questioned costs, based on \$1,502,428 in unsupported or otherwise ineligible costs;
- did not maintain sufficient accounting records to facilitate an audit of its reported premium offsets and indirect administrative support transactions which resulted in a scope limitation;
- did not provide advance notice of public meetings and did not post required financial records to its website;
- did not comply with Radio CSG General Provisions and Eligibility Criteria (General Provisions) requirements for discrete accounting for CSG revenues and expenses, and commingled CPR CSG revenues and expenses with those of other stations CPR managed which was another scope limitation, and;
- did not comply with Financial Reporting Guidelines for GAAP compliance to accurately report its net asset balance due to reporting errors in previously submitted audited financial statements (AFS).



We recommended that CPB management:

- require CPR to repay FY 2023 CSG overpayments of \$125,818 for FY 2021 overstated NFFS;
- assess penalties in accordance with CPB's CSG Non-Compliance Policy for the overstated NFFS for FYs 2022 and 2023;
- require CPR to repay CSG questioned costs of \$73,920;
- assess penalties for CPR's noncompliance with General Provisions requirements and Guidelines for noncompliance with premium offsets and indirect administrative support;
- assess penalties for CPR's noncompliance with Act and General Provisions requirements for providing advance notice of Board of Director's meetings and posting financial records to its website;
- assess penalties for CPR's noncompliance with General Provisions and Guidelines for discrete accounting, and GAAP compliance; and
- if CPR and its affiliated stations (KCHO-FM and KHSU-FM) seek reinstatement to the CSG program, CPB should require CPR to specify what internal controls have been implemented to ensure compliance with grant and Act requirements and monitor to ensure those controls have been implemented.

In response to our draft report, CPR management stated they took these findings seriously and acknowledged that unacceptable deficiencies and poor practices occurred in the past. Under new management and leadership, it has taken swift corrective actions and implemented internal controls to prevent such noncompliance in the future. CPR's response discussed broad based corrective actions in accounting practices, transactions, and public notices. CPB management will make the final determination regarding our findings and recommendations.

Based on CPR's response to the draft audit report, we consider all seven recommendations unresolved and open pending CPB's final management decision resolving our audit findings and recommendations.

Audit of Community Service and Other Grants Awarded to KHSU-FM, Licensed to California State Polytechnic University, Humboldt, Arcata, California for the Period July 1, 2020 through June 30, 2023. Issued March 31, 2025

We found that KHSU-FM reported \$13,997 in allocated CSG questioned costs, did not maintain accounting records sufficient to facilitate an audit of its Indirect Administrative Support, and did not comply with Act and CPB requirements.

We audited CPB grants awarded to KHSU-FM (KHSU) including CSG and the American Rescue Plan Act grants for the period July 1, 2020 through June 30, 2023. We selected this station for audit because of press reports that identified prior mismanagement at CPR, a California State University Chancellor's internal audit, and CPB's concerns.



The objectives of our audit were to determine whether the station: a) claimed Non-Federal Financial Support on their Annual Financial Reports in accordance with CPB's Financial Reporting Guidelines; b) complied with the Communications Act and CPB's Certification of Eligibility requirements; and c) expended CPB grant funds in accordance with grant requirements. Our audit covered the station's fiscal years for the period from July 1, 2020, through June 30, 2023, as well as fiscal year 2024 activity to assess current controls.

We found that KHSU was not compliant with CPB grant and Communications Act requirements because it:

- reported \$13,997 in allocated CSG questioned costs, based on \$37,272 in unsupported expenditures;
- did not maintain accounting records sufficient to facilitate an audit of its reported Indirect Administrative Support (IAS) NFFS (scope limitation);
- did not comply with Act, Guidelines, and General Provisions requirements for completing its required annual audit, posting its FSR to its website, and posting key executives and governing body members on its website; and
- did not comply with General Provisions requirements for discrete accounting of restricted and unrestricted CSG expenses within KHSU's accounting recordkeeping. KHSU expenses were commingled with Capital Public Radio and KCHO-FM (North State Public Radio) expenses using the same account codes, which also included non-CSG expenses.

We recommended that CPB management:

- require KHSU to repay allocated CSG questioned costs of \$13,997;
- assess penalties for the inadequate recordkeeping for indirect administrative support, the lack of discrete accounting, failure to post the current FSR on its website, failure to post key executive/governing body officials, and failure to conduct timely financial statement audits, and;
- if Capital Public Radio and its affiliated stations seek reinstatement to the CSG program, CPB should require KHSU to specify what internal controls have been implemented to ensure compliance with all CSG requirements and monitor to ensure those controls have been implemented.

In response to the draft report, CPR's response on behalf of KHSU management stated they took these findings seriously and acknowledged that unacceptable deficiencies and poor practices occurred in the past. Under new management and leadership, it has taken swift corrective actions and implemented internal controls to prevent such noncompliance in the future. CPR's response discussed broad based corrective actions in accounting practices, transactions, and public notice.

Based on the response to our draft audit report, we consider all recommendations unresolved and open pending CPB's final management decision resolving our audit findings and recommendations.



*Audit of Community Service and Other Grants Awarded to KCHO-FM, Licensed to Chico State Enterprises, Chico, California for the Period July 1, 2020 through June 30, 2023.
Issued March 31, 2025*

We found that KCHO-FM overstated NFFS totaling \$101,067 resulting in CSG overpayments of \$4,886, did not maintain accounting records sufficient to facilitate an audit of its Indirect Administrative Support, and did not comply with Act and CPB requirements.

We audited CPB grants awarded to KCHO-FM (North State Public Radio, or NSPR) including Community Service grants (CSG) and the American Rescue Plan Act grants for the period July 1, 2020 through June 30, 2023. We selected this station for audit because of press reports that identified prior mismanagement at CPR, a California State University Chancellor's internal audit, and CPB's concerns.

The objectives of our audit were to determine whether the station: a) claimed Non-Federal Financial Support on their Annual Financial Reports in accordance with CPB's Financial Reporting Guidelines; b) complied with the Communications Act and CPB's Certification of Eligibility requirements; and c) expended CPB grant funds in accordance with grant requirements. Our audit covered the station's fiscal years for the period from July 1, 2020, through June 30, 2023, as well as fiscal year 2024 activity to assess current controls.

We found that NSPR was not compliant with CPB grant and Communications Act requirements because it:

- overstated NFFS totaling \$91,155 for FY 2021, which resulted in CSG overpayments of \$4,886 that we reported as funds put to better use;
- overstated NFFS totaling \$9,912 for FY 2022, which may subject NSPR to penalties;
- reported \$2,072 in allocated CSG questioned costs, based upon \$16,885 in unsupported NSPR costs;
- did not maintain accounting records sufficient to facilitate an audit of its reported indirect administrative support, premium offsets, and major donor NFFS transactions (scope limitations);
- did not comply with Act, Guidelines, and General Provisions requirements for completing its required annual audit and posting its AFR to its website, and;
- did not comply with General Provisions requirements for discrete accounting of CSG revenues and expenses within NSPR's accounting recordkeeping. NSPR expenses were comingled with Capital Public Radio (CPR) and KHSU-FM expenses using the same account codes, which also included non-CSG expenses.



We recommended that CPB management:

- require NSPR to repay 2023 CSG overpayments of \$4,886 for overstated NFFS;
- require NSPR to repay \$2,072 in 2023 allocated CSG questioned costs;
- assess penalties for overstated NFFS, questioned costs, inadequate recordkeeping for indirect administrative support, premium offsets, major donor NFFS reporting, AFR reporting, discrete accounting requirements, and timely auditing requirements; and
- if CPR and its affiliated stations (NSPR and KHSU) seek reinstatement to the CSG program, CPB should require CPR to specify what internal controls have been implemented to ensure compliance with grant and Act requirements and monitor to ensure those controls have been implemented.

In response to our draft report, CPR, on behalf of NSPR management, stated they took these findings seriously and acknowledged that unacceptable deficiencies and poor practices occurred in the past. Under new management and leadership, it has taken swift corrective actions and implemented internal controls to prevent such noncompliance in the future. CPR's response discussed broad based corrective actions in accounting practices, transactions, and public notice.

Based on NSPR's response to our draft audit report, we consider all seven recommendations unresolved and open pending CPB's final management decision resolving our audit findings and recommendations.

Audit of Community Service and Other Grants Awarded to WCMU-TV and WCMU-FM, licensed to Central Michigan University, Mount Pleasant, Michigan for the Period July 1, 2021 through June 30, 2023. Issued March 28, 2025

We found that WCMU did not fully comply with Act and CPB requirements for open financial records and open and closed meeting requirements because it did not post its annual financial statement audit or annual financial report to the station's website and did not provide advance notice of open meetings, and document reasons for closed meetings.

We audited CPB grants awarded to WCMU including Television and Radio Community Service grants (CSG), Interconnection, Universal Service Support, Distance Service, Coronavirus Aid, Relief, and Economic Security (CARES) Act, and the American Rescue Plan Act grants for the period July 1, 2021 through June 30, 2023. We performed this audit based on OIG's annual plan.

Our objectives were to determine whether WCMU: a) claimed Non-Federal Financial Support on its Annual Financial Reports in accordance with CPB's Financial Reporting Guidelines; b) complied with the Communications Act and CPB's certification requirements; and c) expended CPB grant funds in accordance with grant requirements.



We found that WCMU complied with Act and CSG General Provisions and Eligibility Criteria except for the following requirements to:

- post WCMU's annual financial statements (AFS) and Annual Financial Reports (AFR) to the station's website;
- provide advance notice of open meetings;
- document reasons for closed meetings; and
- ensure station interns completed harassment prevention training.

We recommended that CPB management require WCMU to:

- fully comply with Act requirements for open and closed meetings and open financial records;
- fully comply with General Provisions requirements for annual harassment and bias prevention training; and
- identify the corrective actions and controls it has and will implement to ensure future compliance with CPB requirements for Act and General Provisions compliance.

In response to the draft report, WCMU management agreed with our findings and recommendations and provided details of implemented or planned corrective actions to its policies and procedures to demonstrate its commitments to transparency and compliance with the improvements made during the audit.

Based on WCMU management's response to our draft audit report, we consider recommendations two and three resolved but open pending CPB's final management decisions resolving our audit findings and recommendations. We consider recommendation one unresolved and open regarding actions taken to provide the reasons for closed audit subcommittee meetings that discuss the station's audit status within 10 days of the closed meeting.



Evaluations

COMMUNICATIONS ACT AND GENERAL PROVISIONS EVALUATIONS

As part of our FY 2025 annual plan, the OIG continued 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 eleven specific Act and General Provisions requirements. These requirements included Act open meeting requirements for advance notice and closed meeting disclosures; making financial information available; and grant requirements to identify station executives and board officials and the Local Content and Service Report. The findings are summarized below with links to the full reports.

[*Evaluation of KMFA-FM, Capitol Broadcasting Association, Inc., Compliance with Selected Communications Act and General Provisions Transparency Requirements, Report No. ECR2416-2502. Issued December 19, 2024*](#)

Based on our review of KMFA-FM's website on July 29, 2024, and the station's response to our preliminary observations, we found the station was compliant with nine of the nine applicable requirements. The remaining two requirements were not applicable because there were no closed meetings of the governing board or board committees during the past 12 months involving public broadcasting.

[*Evaluation of KOTO-FM, San Miguel Educational Fund, Inc., Telluride, Colorado, Compliance with Selected Communications Act and General Provisions Transparency Requirements, Report No. ECR2417-2501. Issued December 10, 2024*](#)

Based on our review of the KOTO-FM website on September 11, 2024, subsequent information provided by station management, and the station's response to our preliminary observations, we found the station was compliant with seven of the eleven applicable requirements reviewed. The station was not compliant with four requirements. Specifically, we found that KOTO was not compliant with posting its most recent audited financial statement and AFR on its website, not providing advance notice of open meetings of the governing body, and not making available to the public the reasons for closing an executive session of one of its board meetings within the required 10 days.



Additional Reporting Requirements

RESOLUTION OF RECOMMENDATIONS

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

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.	5	\$109,545	\$9,995	\$138,721
Reports issued during the reporting period.	5	\$89,989	\$89,989	\$130,704
Subtotals	10	\$199,534	\$99,984	\$269,425
Reports for which a management decision was made during the reporting period:	6			
• Dollar value of recommendations agreed to by management		\$109,545	\$9,995	\$185,383*
• Dollar value of recommendations not agreed to by management		\$0	\$0	\$0
Reports with no management decision at the end of the reporting period.	4	\$89,989	\$89,989	\$130,704

* This total includes disallowed funds put to better use (FPBU) of \$139,439 and penalties of \$45,944.

REPORTS ISSUED BEFORE THIS REPORTING PERIOD WITH OPEN RECOMMENDATIONS

The following table presents audit reports issued before October 1, 2024, with open recommendations as of March 31, 2025.

Audit Entity Report Number Date Issued	Recommendations	Audit Resolution Date	Potential Cost Savings	Number of Open Recommendations	Date of Corrective Action
WRSE-TV AST2209-2310 8/2/23	1) repay \$57,990 in CSG questioned costs;	1/21/2023	\$5,023	1	3rd Qtr 2025
Howard University AST2302-2412 7/20/24	1) repay \$41,755 in questioned costs;	9/20/2024	\$41,755	1	3rd Qtr 2025
	3) repay \$7,848 in CSG overpayments;		\$7,848	1	3rd Qtr 2025
	Total		\$54,626	3	



Investigative Activities

The IG Act provides for the 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 here.

ALLEGATIONS AND HOTLINE COMPLAINTS

At the beginning of this reporting period, we had no carryover complaints. During this reporting period, we received 65 new complaints. We closed 50 complaints because we determined that they either lacked merit or specificity, the complaint was not within our purview, or the issues were already under review. We referred or provided information on the other 15 complaints including referrals made to CPB management or potential OIG audit/evaluation. At the end of the reporting period, no complaints remained open.

INVESTIGATIONS

During this reporting period, we did not open any new investigations, and we do not have any ongoing investigations.

Other OIG Activities

AUDIT PEER REVIEW

The OIG's most recent audit peer review was conducted by the Office of the Special Inspector General for the Troubled Asset Relief Program for the year that ended March 31, 2022. 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 January 20, 2023, and can be reviewed on our website at the following link. [*System Review Report on the Corporation for Public Broadcasting Office of Inspector General's Audit Organization.*](#)

INSPECTION & EVALUATION PEER REVIEW

The OIG's most recent inspection and evaluation peer review was conducted by the Library of Congress OIG for the period that ended September 30, 2024. The peer review determined that CPB OIG's system of quality control has been suitably designed and complied with to provide reasonable assurance of performing and reporting in conformity with the Blue Book. The report is dated April 7, 2025, and can be reviewed on our website at the following link. [*Inspection and Evaluation Peer Review of the Corporation for Public Broadcasting Office of the Inspector General.*](#)



QUALITY ASSESSMENT REVIEW OF INVESTIGATIVE OPERATIONS

The OIG's first peer review of investigative operations was conducted by the Architect of the Capitol Office of Inspector General for the three-year period that ended December 31, 2023. The report, dated May 9, 2024, concluded that the system of internal safeguards and management procedures for the investigative function of our office was in compliance with the applicable quality standards established by CIGIE and the other applicable guidelines and statutes. [*Report on the Quality Assessment Review of the Investigative Operations of the Corporation for Public Broadcasting Office of Inspector General*](#)

Our office conducted a peer review of investigative operations of the Smithsonian Institution, Office of the Inspector General. We issued our final report on March 19, 2025. The final report can be reviewed on the Smithsonian Institution OIG website at the following link. [*Final Report on the Qualitative Assessment Review of the Investigative Operations of the Office of the Inspector General for the Smithsonian Institution*](#)

OIG OUTREACH

During this reporting period, the Inspector General (IG) and other OIG staff completed four audits and two unannounced station compliance evaluations. These audits and evaluations provided the opportunity for the IG and OIG staff to interact with station officials and to discuss the results of the audit or evaluation work and convey overall information about the OIG, our mission, and CPB compliance requirements.

Station Outreach

During this reporting period, we conducted onsite entrance conferences and fieldwork for our audits.

Participation in CIGIE

The IG continues to serve as a member on several CIGIE committees including the Integrity, Audit, Legislation, and Inspection and Evaluation committees.



II . CPB AUDIT RESOLUTION ACTIVITIES

MESSAGE FROM THE CHIEF FINANCIAL OFFICER AND TREASURER

March 31, 2025

The audit function of the Office of Inspector General (OIG) is essential for ensuring the eligibility and use of funds from grants and contracts is in compliance with statutory requirements and Corporation for Public Broadcasting (CPB) policies. CPB management collaborates closely with the OIG to maximize the value to the American public of the federal government's investment in public media.

OIG audits serve as a vital tool for CPB management to evaluate the effectiveness of various programs, ensuring that taxpayer dollars are aligned to meet their statutory objectives. This partnership has resulted in continuous improvements within the public media system. CPB relies on the results of OIG audits and evaluations to inform communications with grantees and mandatory training on compliance with the Communications Act and CPB policies. Additionally, the OIG hosts information-sharing sessions at public media meetings and conferences, which have proven effective in educating our grantees on compliance matters.

The findings from OIG audits and limited-scope evaluations are also crucial for assessing the effectiveness of CPB's own policies and procedures, guiding necessary modifications.

We are proud of CPB's partnership with the OIG in managing and overseeing taxpayer investments in public media.

Daryl Mintz
Chief Financial Officer and Treasurer



Recovering Disallowed Costs and Funds Put to Better Use

During this reporting period, CPB management issued six 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.	4	\$6,166	\$329,105
Reports for which management decisions were made during the reporting period	6	\$109,545	\$185,383
Subtotal	10	\$115,711	\$514,488
Reports for which final action was taken during the reporting period.	9*		
<ul style="list-style-type: none">Dollar value of disallowed costs that have been recovered through collection or offset.		\$68,933	\$499,855
<ul style="list-style-type: none">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.	2	\$46,778	\$14,633

* Final corrective actions and collections are reported on eight reports and a partial collection was received on one report.



Index of IG Act Reporting Requirements 5 United States Code Sections 405

IG Act Reference	OIG Reporting Requirements	Page
Section 404(a)(2)	Review of legislation and regulations	NA
Section 405(b)(1)	Significant problems, abuses, and deficiencies	3-9
Section 405(b)(2)	Recommendations with respect to significant problems, abuses, and deficiencies	3-9
Section 405(b)(3)	Prior significant recommendations not yet completed	NA
Section 405(b)(4)	Matters referred to prosecutive authorities and prosecutions/convictions resulting	NA
Section 405(b)(5)	Summary of instances where information was unreasonably refused or not provided	NA
Section 405(b)(6)	List of audit and inspection reports issued, including questioned costs, unsupported costs, and funds put to better use	2-3
Section 405(b)(7)	Summary of each particularly significant report	3-9
Section 405(b)(8)	Statistical table showing the number of audit reports and dollar value of questioned costs	11
Section 405(b)(9)	Statistical table showing the number of audit reports and dollar value of recommendations that funds be put to better use	11
Section 405 (b)(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 405 (b)(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 405 (b)(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	11
Section 405(b)(11)	Description and explanation of reasons for any significant revised decisions by management during the reporting period	NA
Section 405(b)(12)	Information concerning significant decisions by management with which the Inspector General disagrees.	NA



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IG Act Reference	CPB Management Reporting Requirements	Page
Section 405(b)(14) and (b)(15)	Information regarding peer reviews involving the Office of the Inspector General	12-13
Section 405(b)(16)	Information regarding peer reviews conducted by the Office of the Inspector General	13
Section 405(b)(17)	Statistical tables showing investigative, referral and prosecution results	NA
Section 5(a)(18)	Description of metrics used for investigative statistics	NA
Section 405(b)(19)	Report on substantiated investigations of high-level management officials	NA
Section 405(b)(20)	Description of instances of whistleblower retaliation	NA
Section 405(b)(21)	Description of instances of interference with Inspector General independence	NA
Section 405(b)(22)	Description of audit or investigation reports not made available to the public	NA
Section 5 Notes	Disclosure of government contractor audit findings	NA
Section 405(c)(2)	Statistical table showing the total number of audit reports and results from disallowed costs	15
Section 405(c)(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	15
Section 405(c)(4)	Whether the establishment entered into a settlement agreement with any official found to have engaged in retaliation for whistleblower activity	NA
Section 405(c)(5)	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.

Call: Inspector General Hotline
202-879-9728 or
800-599-2170

Email: oigemail@cpb.org

Write: Inspector General Hotline
Office of the Inspector General
Corporation for Public Broadcasting
401 Ninth Street, NW
Washington, DC 20004-2129

Website: <https://cpboig.oversight.gov/hotline>



On October 1, 2017, the Council of the Inspectors General on Integrity and Efficiency (CIGIE) announced the official launch of [Oversight.gov](https://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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