



Corporation  
for Public  
Broadcasting



SEMIANNUAL REPORT  
OFFICE OF  
INSPECTOR GENERAL  
OPERATIONS  
CPB AUDIT  
RESOLUTION ACTIVITIES



OCTOBER 1, 2017  
THROUGH  
MARCH 31, 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 2017, CPB received \$445 million for its general appropriation and \$50 million for a public media interconnection appropriation from Congress and \$19.2 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.



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# I. OFFICE OF INSPECTOR GENERAL OPERATIONS

## MESSAGE FROM THE INSPECTOR GENERAL

March 31, 2018

I am pleased to submit this Semiannual Report to Congress about our activities during the period October 1, 2017 through March 31, 2018.

We continued our work at a station that reported it had misstated its underwriting Non-Federal Financial Support (NFFS) for eight years by more than \$9 million. In an evaluation report issued last period, we confirmed the misstatement and concluded it resulted in excess Community Service Grant (CSG) payments of \$1,128,247 to the station. This period, we issued a full scope audit report on the station for fiscal years (FY) 2014 and 2015 where we found an additional overstatement of NFFS totaling \$7,348,897, resulting in additional CSG overpayments of \$784,018 to the station.

We also continued our limited scope audit of indirect administrative support (IAS) that institutional stations report as NFFS. The Corporation for Public Broadcasting (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 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 identifying a problem with IAS NFFS reporting in earlier work, we decided to conduct a review focused on it. We identified those institutional stations that reported more than \$1 million in IAS in FY 2016. Of the more than two dozen licensees in that category, we selected two for a limited scope audit. We reported on our review of the first station last reporting period and completed our second limited scope audit this period. In our recent audit report, we found that the station overstated its IAS NFFS by \$2,451,585, resulting in \$202,404 of CSG overpayments. We have also prepared a management letter with recommendations to enhance CPB's guidance to the approximately 250 institutional stations that report IAS as NFFS. We will issue this management letter in final next reporting period. Our work will help CPB achieve more consistency in reporting IAS and a more equitable distribution of CGS funds.

We continued our outreach efforts to the public media community through participation in CPB's compliance training for public media stations officials. We discussed the issues we identified in our work and the importance of complying with requirements of the Communications Act of 1934 and CPB guidance.

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 MARCH 31, 2018

The following chart presents information on the three 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		
ACJ1802-1801 January 23, 2018	Limited Scope Audit of Indirect Administrative Support Reported as Non-Federal Financial Support at Houston Public Media, A Division of the University of Houston System, Houston, Texas, for the Period September 1, 2015 through August 31, 2016	\$0	\$0	\$202,404	2
ASJ1705-1803 March 29, 2018	Audit of Community Service Grants at WLRN TV/FM Licensed to the School Board of Miami-Dade County, Florida, for the Period July 1, 2013 through June 30, 2015	\$0	\$0	\$784,018	2
ASJ1801-1804 March 30, 2018	Audit of Community Service Grants at Arizona Public Media, Tucson, Arizona, for the Period July 1, 2014 through June 30, 2016	\$0	\$0	\$72,472	2

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.

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## AUDIT AND EVALUATION REPORTS AND ASSISTANCE ACTIVITIES

### ►► *Audit of Community Service Grants at WLRN TV/FM Licensed to the School Board of Miami-Dade County, FL*

*We found that WLRN overstated Non-Federal Financial Support (NFFS) for our two-year audit period by \$7,348,897, resulting in excess CSG payments of \$784,018. These amounts are in addition to the \$9,477,139 in overstated NFFS that resulted in \$1,128,247 of CSG overpayments we found in a previous evaluation report, the scope of which overlapped with the two-year period addressed in this audit report.*

In March 2017, we initiated a review of WLRN based on a referral from CPB officials. We examined the station's February 2017 restatement of underwriting NFFS for fiscal years (FY) 2008 through 2015 in which it reported that it had overstated its TV underwriting NFFS by \$9,477,139 and understated its radio underwriting by a corresponding amount for the eight years. In an evaluation report we issued last September, we confirmed the station's restated NFFS and found it resulted in an overpayment of TV CSG of \$1,128,274. <https://www.cpb.org/files/oig/reports/WLRN.pdf>. WLRN repaid the overpaid CSG in March 2018.

Additionally, we conducted a full scope audit of WLRN for the period July 1, 2013 through June 30, 2015, to determine whether WLRN: a) claimed NFFS on its Annual Financial Report (AFR) in accordance with CPB's Financial Reporting Guidelines (Guidelines); b) complied with the Communications Act (Act) and CPB's certification requirements; and c) expended CPB grant funds in accordance with grant requirements.

We issued our full scope audit report on March 29, 2018. In our audit, we found that WLRN overstated NFFS on its 2014 and 2015 AFRs by \$7,348,897, because it:

- improperly reported lease reimbursement revenue and other exchange income, as well as inadequately supported subsidies and funds received from public broadcasting entities;
- did not exclude premiums provided to donors, bad debt expense, loss on endowments, special fundraising expenses, and ineligible direct expenses; and
- incorrectly calculated indirect administrative support (IAS).

The overstated NFFS resulted in an additional \$784,018 in CSG overpayments, which we reported as funds put to better use. In total, WLRN materially overstated NFFS during our two-year audit period by \$9,480,043 of the total \$25,051,693 it reported for the two years (\$7,348,897 addressed in our audit report and \$2,131,146 previously reported in our evaluation report).

We recommended that CPB: 1) recover CSG overpayments of \$784,018; 2) apply appropriate penalties in accordance with CPB's CSG Non-Compliance Policy; and 3) require WLRN to identify the corrective actions and controls it will implement to ensure future compliance.

The station disagreed with our findings regarding the lease reimbursement revenue, inadequately supported subsidies, and calculation of IAS. WLRN also disagreed with our recommendation that CPB should assess penalties. Nonetheless, WLRN has initiated corrective actions to ensure future compliance with CPB requirements.

*Audit of Community Service Grants at WLRN TV/FM Licensed to the School Board of Miami-Dade County, FL, for the Period July 1, 2013 through June 30, 2015, Report No. ASJ1705-1803 (March 29, 2018). [https://www.cpb.org/files/oig/reports/WLRN\\_Final\\_Report.pdf](https://www.cpb.org/files/oig/reports/WLRN_Final_Report.pdf).*

### ►► *Limited Scope Audit of Indirect Administrative Support Reported as Non-Federal Financial Support at Houston Public Media, A Division of the University of Houston System, Houston, TX*

*We audited the IAS the station reported as NFFS for one year and found the station overstated IAS NFFS by \$2,451,585, resulting in CSG overpayments of \$202,404.*

We initiated this limited scope audit of IAS after finding problems with IAS NFFS reporting in prior work at an institutional station. Houston Public Media (HPM) (licensed to the University of Houston) is the second of two stations we audited in this project. You can read our first report at <https://www.cpb.org/files/oig/reports/KPBS.pdf>.

We audited the IAS that HPM reported as NFFS for the period September 1, 2015 through August 31, 2016. We found that HPM overstated NFFS for IAS by \$2,451,585, resulting in CSG overpayments of \$202,404 in FY 2018, which we classified as funds put to better use. Our audit identified errors in:

- calculating the institutional support allocation rate by understating the licensee's direct costs;
- applying the institutional support rate to institutional administrative costs pools not benefiting the station; and
- using an incorrect square footage to calculate the physical plant support rate.

We recommended that CPB: 1) recover the CSG overpayment of \$202,404; 2) require HPM to identify the corrective actions and controls it will implement to ensure future compliance with CPB guidelines; and 3) review and clarify its guidelines to help institutional stations with varying and unique organizational structures correctly calculate the IAS they report as NFFS.

HPM agreed with our findings on its institutional and physical plant support rate calculations and said it has taken corrective action. The station did not agree with some of the institutional cost pools we questioned that resulted in overstated IAS or that it had not complied with CPB's guidance.

After we issued this report, we prepared a management letter with recommendations to enhance CPB's guidance to the approximately 250 institutional stations that report IAS as NFFS. We will issue the management letter in final next reporting period. Our work will help CPB achieve more consistency in reporting IAS and a more equitable distribution of CSG funds.

*Limited Scope Audit of Indirect Administrative Support Reported as Non-Federal Financial Support at Houston Public Media, A Division of the University of Houston System, Houston TX, for the Period September 1, 2015 through August 31, 2016, Report No. ACJ1802-1801 (January 23, 2018). [https://www.cpb.org/files/oig/reports/Houston\\_Public\\_Media\\_Final\\_Report\\_Issued\\_012318.pdf](https://www.cpb.org/files/oig/reports/Houston_Public_Media_Final_Report_Issued_012318.pdf).*

## ►► *Audit of Community Service Grants at Arizona Public Media, Tucson, AZ*

*We found the station overstated NFFS by \$759,529 for our two-year audit period, resulting in CSG overpayments of \$72,472, and that it was not in compliance with the Equal Employment Opportunity (EEO) reporting requirements of the Act.*

Based on our audit of the period July 1, 2014 through June 30, 2016, we found that the station overstated NFFS by \$759,529, because it included:

- fundraising and membership development costs in the distribution base in calculating IAS;
- unallowable or unsupported NFFS; and
- misclassified NFFS revenues.

The overstated NFFS resulted in CSG overpayments of \$72,472 in FYs 2017 and 2018, which we reported as funds put to better use. We also found that the station did not fully comply with the EEO reporting requirements of the Act and CPB guidance, because it did not make CPB's Station Activity Survey (SAS) Employment Statistical Report available to the public.

We recommended that CPB: 1) recover CSG overpayments of \$72,472; 2) identify corrective action and controls it will implement to ensure future compliance; and 3) verify during the audit resolution process that the 2017 CPB SAS Employment Statistical Report is available to the public. The station agreed with our findings for overstated NFFS and noncompliance with EEO reporting requirements. It requested forgiveness for CSG overpayments associated with overstated IAS, because CPB's guidelines did not specify the adjustment required by federal guidance until FY 2017.

*Audit of Community Service Grants at Arizona Public Media, Tucson, AZ, for the Period July 1, 2014 through June 30, 2016, Report No. ASJ1801-1804 (March 30, 2018). [https://www.cpb.org/files/oig/reports/Arizona\\_Public\\_Media\\_Final\\_Report.pdf](https://www.cpb.org/files/oig/reports/Arizona_Public_Media_Final_Report.pdf).*



## ADDITIONAL REPORTING REQUIREMENTS

### RESOLUTION OF RECOMMENDATIONS

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

#### 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			\$1,259,011
Reports issued during the reporting period.	3	\$0	\$0	\$1,058,894
<b>Subtotals</b>	<b>6</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,317,905</b>
Reports for which a management decision had been made during the reporting period:	3			
• Dollar value of recommendations agreed to by management		\$0	\$0	\$1,272,795*
• Dollar value of recommendations not agreed to by management		\$0	\$0	\$2,083
Reports with no management decision at the end of the reporting period.	3	\$0	\$0	\$1,058,894

\* This total includes penalties of \$15,867 that CPB assessed during audit resolution that were not identified in the final reports issued.

## REPORTS ISSUED BEFORE THIS REPORTING PERIOD WITH OPEN RECOMMENDATIONS

The following table presents the audit reports that we issued before October 1, 2017 with recommendations open as of March 31, 2018. The four open recommendations include two monetary recommendations totaling \$141,051.

### 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	\$136,076*	1	November 2018
	3) Review and clarify CPB AFR Schedule guidelines.			1	October 2018
MPBN ACJ1707-1709 September 26, 2017	1) Recover CSG overpayments of \$4,975.	12/21/17	\$4,975**	1	November 2018
WLRN ESJ1708-1710 September 29, 2017	3) Identify corrective actions & controls it will implement to ensure future compliance.	2/2/18		1	June 2018
	<b>Total</b>		<b>\$141,051</b>	<b>4</b>	

\* Cost savings total includes \$12,370 in penalties. CPB management will adjust its FY 2018 CSG award amounts to recover \$123,706 in November 2018. Penalties are due to be paid in April 2018.

\*\* CPB management will adjust its FY 2018 CSG award amounts to recover these funds in November 2018.

## 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](http://www.cpb.org/files/oig/reports/CPB_OIG_2016_Peer_Review_System_Report.pdf).

We did not conduct a peer review of another OIG during this reporting period.

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## 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 the previous semiannual report, we reported that we had one open complaint at the end of the reporting period. During this reporting period, we received 16 new complaints. We referred one for audit. We referred two to CPB management for its information or action and one to the CPB Ombudsman. In response to five 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, two 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.

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## CONGRESSIONAL MATTERS

### BRIEFING OF SENATE COMMERCE COMMITTEE STAFF

On March 15, the IG and Deputy IG briefed the majority and minority staff of the U.S. Senate Committee on Commerce, Science, and Transportation about OIG reports from the past year. We also discussed our Annual Plan and identified our pending work.

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## OTHER OIG ACTIVITIES

### PRESENTATION AT CPB COMPLIANCE TRAINING

In December, the IG participated in compliance training that CPB delivered to officials of public media stations. She spoke about the issues we identified in our work and the importance of complying with requirements of the Communications Act and CPB guidance.

## II . CPB AUDIT RESOLUTION ACTIVITIES

### MESSAGE FROM THE CHIEF FINANCIAL OFFICER AND TREASURER

March 31, 2018

We are pleased with the collaborative working relationship between CPB and OIG staffs and the continued progress we have made in responding to and closing OIG audit reports. Our staffs communicate frequently and work cooperatively to discuss and resolve report findings and recommendations in a timely manner.

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 Non-Federal Financial Support (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.

A handwritten signature in blue ink, appearing to read "William P. Tayman, Jr.", with a stylized flourish at the end.

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 funds put to better use. The following table presents the results of management's actions.

### REPORTS WITH DISALLOWED COSTS OR FUNDS PUT TO BETTER USE

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.	8	\$93,124	\$1,254,914
Reports for which management decisions were made during the reporting period	3	\$0	\$1,252,751*
<b>Subtotals</b>	<b>11</b>	<b>\$93,124</b>	<b>\$2,507,665</b>
Reports for which final action was taken during the reporting period.	9		
• Dollar value of disallowed costs that have been recovered through collection or offset.		\$93,124	\$2,364,173**
• 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	\$0	\$141,051***

\* New management decisions during this reporting period sustained \$1,272,795 in funds put to better use. Based on an appeal of a previous management decision CPB eliminated a \$20,000 penalty. Additionally, a \$44 difference between reported recoveries and actual recoveries based on the FY2018 incentive rate of return was netted against new management decisions.

\*\* Recoveries during this reporting period totaled \$2,366,614. This total was reduced by \$2,441 because this amount was erroneously reported as recovered in our September 30, 2017 Semiannual Report.

\*\*\* This total does not foot because of the \$2,441 adjustment to our reported recoveries.



## INDEX OF IG ACT REPORTING REQUIREMENTS

IG Act Reference	OIG Reporting Requirements	Page
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Section 5(a)(1)	Significant problems, abuses, and deficiencies	3-5
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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
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Section 5(a)(6)	List of audit and inspection reports issued, including questioned costs, unsupported costs, and funds put to better use	2
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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 to 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	7
Section 5(a)(11)	Description and explanation of reasons for any significant revised decisions by management during the reporting period	NA
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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
<b>OIG Reporting Requirements</b>		
Section 5(b)(2)	Statistical table showing the total number of audit reports and results from disallowed costs	10
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	10
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](mailto:oigemail@cpb.org)

Write: Inspector General Hotline  
401 Ninth Street, NW  
Washington, DC 20004-2129

Website: [www.cpb.org/oig/contact.php](http://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](http://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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