



Corporation
for Public
Broadcasting

SEMIANNUAL REPORT
OFFICE OF THE INSPECTOR GENERAL
AND
AUDIT RESOLUTION ACTIVITIES

October 1, 2019 – March 31, 2020

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 2020, CPB received \$445 million for its general appropriation and \$20 million for a public media interconnection appropriation from Congress, as well as \$21.2 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 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, 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 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, 2020

I am pleased to submit this Semiannual Report to Congress detailing the Office of the Inspector General's activities during the period October 1, 2019 through March 31, 2020. 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.

The end of this reporting period and the foreseeable future present unique challenges for my office, the CPB, and the public at large. The once in a lifetime COVID-19 pandemic has caused all of us to make major adjustments to both work and daily life while working to maintain public and personal safety and health. Our staff, like fellow Americans, has adjusted to continuing our work from our homes and connecting with colleagues and the public. I am extremely proud that our office was able to complete all its planned work during the reporting period as well as develop new and creative ways to move forward with resilience and technology.

During this period, we issued four final audit reports of Community Service Grants (CSG) and other grants awarded to public radio and television stations. In total, we audited \$8,972,101 in CPB grants and identified questioned cost of \$134,050. For the four audits, we examined \$71,371,660 in reported Non-Federal Financial Support (NFFS) revenues and found \$801,402 in overreported NFFS. This resulted in \$89,533 of CSG overpayments to the audited stations.

Our audits found a number of NFFS reporting errors: ineligible revenue and payment sources, including public broadcasting entities and issues with the reporting of high-end premiums, sponsorship agreements, and presenting fees. One of our audits found that a station reported inaccurate and incomplete financial information in its financial reports to CPB. All of these errors have the potential to affect CSG grant award amount decisions. Additionally, we found issues in compliance with the Communications Act and CPB's general grant term provisions.

We continued our outreach efforts to the public media community through visits to six local stations. As a relatively new member of the public media community, these visits not only provided an opportunity to explain the OIG's purpose and operations to station management, but also gave me the opportunity to learn a great deal about different public media operations.

Finally, I would like to express sincere appreciation to the talented individuals responsible for the work contained in this report. I am honored to serve, and I look forward to continued work with the Board, Congress, CPB management, and stations to further accountability in CPB initiatives and operations.

A handwritten signature in black ink that reads "Kimberly A. Howell".

Kimberly A. Howell
Inspector General

Reports Issued in the Period Ending March 31, 2020

Report Number / Date Issued	Report Title	Questioned Costs		Funds Put To Better Use	Administrative Recommendations
		Total	Unsupported		
ASJ1909-0002 3/13/2020	Audit of Community Service and Other Grants Awarded to Connecticut Public Broadcasting, Inc., Hartford, Connecticut, for the Period July 1, 2016 through June 30, 2018	\$43,127	\$43,127	\$78,562	4
ASR1911-2003 3/24/2020	Audit of Community Service Grants Awarded to Friends of KEXP, Seattle, Washington, for the Period January 1, 2017 through December 31, 2018	\$0	\$0	\$2,662	3
AST1910-2004 3/27/2020	Audit of Community Service and Other Grants Awarded to Idaho Public Television, Boise, Idaho, for the Period July 1, 2016 through June 30, 2018	\$0	\$0	\$5,900	1
ASR1912-2005 3/31/2020	Audit of Community Service Grants Awarded to the Board of Education Columbus City School District, WCBE-FM, Columbus, Ohio, for the Period July 1, 2016 through June 30, 2018	\$90,923	\$0	\$2,409	9
	March 31, 2020 Total	\$134,050	\$43,127	\$89,533	17

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 the latter category to report excess CSG funds that stations received, because the funds should have been available for distribution to other eligible stations.

Audit Activities

Audit of Community Service Grants Awarded to the Board of Education, Columbus City School District, WCBE-FM, Columbus, Ohio

We found that WCBE-FM reported inaccurate and incomplete financial information, spent \$90,923 after the grant period, and overstated NFFS by \$47,073 resulting in \$2,049 of potential CSG overpayments, as well as other compliance issues.

We initiated this audit after we became aware of financial mismanagement by a former general manager at the station from press reports and a special review conducted by the school district's internal auditor. As a result of the review by the school district, the former general manager pleaded guilty to submitting false invoices. We audited the Community Service Grants (CSGs) awarded to WCBE-FM (WCBE) for the period July 1, 2016 through June 30, 2018, to determine whether the station claimed Non Federal Financial Support (NFFS) on its Annual Financial Reports (AFRs) in accordance with Corporation for Public Broadcasting (CPB) guidelines, expended grant funds in accordance with grant agreement requirements, and complied with CPB certification and Communications Act (Act) requirements.

Our report found that WCBE was not compliant with CPB grant and Act requirements in that WCBE:

- represented and warranted inaccurate and incomplete financial information to CPB on its audited financial statements and AFRs submitted with its grant applications;
- did not spend \$90,923 of CSG grant funds within the two-year grant spending period for its Fiscal Year (FY) 2015 and 2016 grants;
- overstated NFFS by \$47,073, resulting in potential CSG overpayments of \$2,409, which we reported as funds put to better use, as well as other NFFS reporting errors;
- did not fully comply with Act requirements for open meetings, open financial records, and EEO requirements; and
- did not fully comply with General Provisions and Eligibility requirements for diversity statement, transparency, discrete accounting for unrestricted CSG grant revenues and expenditures, conducting annual harassment prevention training, and recordkeeping.

We recommended that CPB require WCBE to:

- submit full accrual accounting and accurate financial statements and reports with future CSG applications;
- repay the expired \$90,923 of CSG funds and CPB should determine whether additional funds should be recovered for FYs 2017 and 2018 expenses incurred after those grant periods expired;
- repay \$2,409 in potential CSG overpayments;
- correct AFR misreporting on future AFRs;
- fully comply with Act requirements for open meeting advance notices and open financial records;

- fully comply with CPB’s General Provisions to provide a diversity statement, transparency, maintain discrete accounting of unrestricted CSG funds, conduct annual harassment prevention training, and retain operational records for at least three years; and
- identify the corrective actions it will implement to ensure future compliance with NFFS reporting, Act, and other CSG requirements.

In response to the draft report, the school district agreed that WCBE’s financial records were inaccurate due primarily to the fraudulent actions of the former general manager. The school district also acknowledged weaknesses in oversight. It agreed with most of our recommendations and indicated that it has implemented corrective actions to address financial and NFFS reporting, grant fund spending periods, and its compliance with Act and eligibility requirements. The school district did not address repayment of CSG funds or full accrual accounting.

Audit of Community Service Grants Awarded to The Board of Education, Columbus City School District (WCBE-FM), Columbus, Ohio, for the Period July 1, 2016 through June 30, 2018, Report No. ASR1912-2005 (March 31, 2020) <https://www.cpb.org/files/oig/reports/ASR1912-2005-WCBE-FM-Columbus-City-School-District-Issued-033120.pdf>

Audit of Community Service and Other Grants Awarded to Connecticut Public Broadcasting, Inc., Hartford, Connecticut

We found that Connecticut Public Broadcasting, Inc. (CPBN) overstated NFFS on its FYs 2017 and 2018 AFRs by \$652,002, resulting in CSG overpayments of \$78,562. We also questioned salary costs of \$43,127 for lack of time records under the New England News Collaborative (NENC) grant and found that CPBN did not fully comply with CPB discrete accounting requirements.

We audited the CSG and other grants awarded to CPBN for the period July 1, 2016 through June 30, 2018, to determine whether the station claimed NFFS on its AFRs in accordance with CPB guidelines, expended grant funds in accordance with grant agreement requirements, and complied with CPB certification and Act requirements.

Our report found that CPBN overstated NFFS by \$652,002, resulting in CSG overpayments of \$78,562, which we reported as funds put to better use. CPBN had understated high-end premiums it excluded from membership revenue, improperly reported funds received from public broadcasting entities and presenting fees as NFFS, and erroneously claimed radio funds as television NFFS. CPBN also claimed undocumented salary costs under the NENC grant, resulting in questioned grant costs totaling \$43,127, and did not discretely account for a portion of the CPBN labor expenses in its CPB grant project account as required.



We recommended that CPB recover the \$78,562 in CSG overpayments, determine the reasonableness of or recover questioned undocumented salary costs of \$43,127 claimed under the NENC grant, require CPBN to record salary costs expended for CPB grants under the appropriate CPB project accounting code to discretely account for these grant funds, and require CPBN to identify the corrective actions it will implement to ensure future compliance with CPB requirements.

In response to the draft report, CPBN management agreed with most of the recommendations concerning the reporting of NFFS and documentation of costs applied to CPB grants and indicated it is implementing corrective actions to address future compliance for most of the recommendations. CPBN disagreed that it understated high-end premiums when reporting NFFS and it did not agree it had failed to discretely account for all CPB project grant funds.

Audit of Community Service and Other Grants Awarded to Connecticut Public Broadcasting, Inc., Hartford, Connecticut, for the period July 1, 2016 through June 30, 2018, Report No. ASJ1909-0002 (March 13, 2020) https://www.cpb.org/files/oig/reports/ASJ1909-0002_Connecticut_Public_Broadcasting_2020_March.pdf

Audit of Community Service and Other Grants Awarded to Idaho Public Television, Boise, Idaho

We found that Idaho Public Television did not fully comply with CPB Guidelines for reporting NFFS by overstating eligible NFFS by \$50,000 on its FY 2018 AFR and resulting in a CSG overpayment of \$5,900 in the FY 2020 grant award.

We audited CSG and other grants awarded to Idaho Public Television (IPTV) for the period July 1, 2016 through June 30, 2018, to determine whether the station claimed NFFS on its AFRs in accordance with CPB guidelines, expended grant funds in accordance with grant agreement requirements, and complied with CPB certification and Act requirements. Our audit found that IPTV overstated NFFS by \$50,000 on its FY 2018 AFR because it mistakenly reported \$50,000 in donor funds restricted for capital expenditures as NFFS eligible. The overstatement resulted in a CSG overpayment of \$5,900 in the FY 2020 grant award amount which we reported as funds put to better use.

We recommended that CPB recover the \$5,900 CSG overpayment and require IPTV to identify the corrective actions and controls it will implement to ensure future compliance with CPB's NFFS reporting requirements. In response to our draft report, IPTV agreed with our finding and recommendations.

Audit of Community Service and Other Grants Awarded to Idaho Public Television, Boise, Idaho, for the Period July 1, 2016 through June 30, 2018, Report No. AST1910-2004 (March 27, 2020) <https://www.cpb.org/files/oig/reports/AST1910-2004-Idaho-Public-TV-Issued-032720.pdf>

Audit of Community Service Grants Awarded to Friends of KEXP, Seattle, Washington

We found that the station over and understated NFFS in both FYs 2017 and 2018, with a net total overstatement of \$52,327, which resulted in CSG overpayments of \$2,662. We also found that the station did not fully comply with Act requirements for open and closed Board and committee meetings and did not comply with CPB requirements for annual harassment prevention training.

We audited the CSGs awarded to KEXP for the period January 1, 2017 through December 30, 2018, to determine whether the station claimed NFFS on its AFRs in accordance with CPB Guidelines, expended CSGs in accordance with grant agreement requirements, and complied with CPB certification and Act requirements.

Our report found that KEXP over and understated NFFS in both FYs we audited, with a net overstatement of \$20,359 in FY 2017 and \$31,968 in FY 2018. This resulted in \$2,662 in CSG overpayments, which we reported as funds put to better use. The NFFS overstatements included underwriting revenues from ineligible sources and exchange transactions, in-kind revenues from a public performance, capital gain distributions on endowment funds, and understatement of special fundraising expenditures from special fundraising revenues. Understated NFFS included overstated premium adjustment exclusions. We also found that the station did not fully comply with Act requirements for open and closed Board and Board committee meetings and the station did not fully comply with CPB requirements for annual harassment prevention training.

We recommended that CPB recover \$2,662 of excess CSG payments made to KEXP based on the NFFS reported on its FY 2017 and FY 2018 AFRs and that CPB require KEXP to identify the corrective actions taken to ensure future compliance with NFFS reporting, open and closed meeting requirements, and annual harassment prevention training.

In response to the draft report, KEXP officials agreed with our findings except for the finding that some components of sponsorship agreements should be treated as exchange transactions and ineligible as NFFS. The station asserted that the entire sponsorship agreement should be treated as contributions. The station's response stated that it had either already taken corrective action or was in the process of ensuring that it will be in full compliance with CPB CSG and Act requirements.

Audit of Community Service Grants Awarded to Friends of KEXP, Seattle, Washington, for the Period January 1, 2017 through December 31, 2018, Report No. ASR 1911-2003 (March 24, 2020)
<https://www.cpb.org/files/oig/reports/ASR1911-2003-Friends-of-KEXP-Issued-032420-Redacted.pdf>



Additional Reporting Requirements

Resolution of Recommendations

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

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	\$382,350	\$0	\$35,217
Reports issued during the reporting period.	4	\$134,050	\$43,127	\$89,533
Subtotals	9	\$516,400	\$43,127	\$124,750
Reports for which a management decision was made during the reporting period:	5			
<ul style="list-style-type: none"> • Dollar value of recommendations agreed to by management 		\$7,646	\$0	\$47,560*
<ul style="list-style-type: none"> • Dollar value of recommendations not agreed to by management 		\$374,704	\$0	\$161
Reports with no management decision at the end of the reporting period.	4	\$134,050	\$43,127	\$89,533

** This total includes disallowed amount of \$35,056 and CPB assessed penalties of \$12,504. Penalties were added during audit resolution; therefore, this column does not add up to the \$89,533 reported for the four reports with no management decision at the end of the reporting period.*

Reports Issued Before This Reporting Period with Open Recommendations

The following table presents the audit reports that we issued before October 1, 2019, with recommendations open as of March 31, 2020.

Audit Entity / Report Number / Date Issued	Recommendations	Audit Resolution Date	Potential Cost Savings	Number of Open Recommendations	Date of Corrective Action
WUFT-TV/FM ASJ1902-1903 6/12/2019	1) Recover \$25,393 in excess CSG payments in FY 2019	12/18/2019	\$25,393	1	October 2020
KVOD-FM ASR1905-1905 8/30/2019	1) Recover potential CSG overpayments of \$3,003	12/20/2019	\$2,951	1	October 2020
WEAA-FM ASR1904-1906 9/24/2019	1) Recover potential CSG overpayments of \$6,821	1/2/2020	\$6,712	1	October 2020
	Total		\$35,056	3	

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 from a variety of sources, 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 provided in this report.

Allegations and Hotline Complaints

At the beginning of this reporting period, we had two complaints carried over from the prior period and received 23 new complaints; thus, we had 25 complaints pending during the period. Of those 25 complaints, we closed all 25. We referred one for possible audit, conferred with or referred five complaints to CPB management. In response to eleven of the complaints, we provided information to the complainants and closed the matter. We closed another seven complaints because we determined that they either lacked specificity or the complaint was not within our purview. For one complaint, we contacted a federal agency OIG to provide coordination with the complainant state agency. At end of the reporting period, no complaints remained open.



Investigations

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

Other OIG Activities

Audit Peer Review

OIG's most recent audit peer review was conducted by the OIG for the Export-Import Bank of the United States for the year 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, <https://www.cpb.org/files/oig/reports/Audit-Peer-Review-September-11-2019.pdf>.

Inspections & Evaluations Peer Review

A team of evaluators from two OIG offices conducted a peer review of our evaluation and inspections work and issued its final report on December 4, 2018. The review team determined that our policies and procedures generally met the seven standards of Council of Inspectors General for Integrity and Efficiency's (CIGIE) Quality Standards for Inspection and Evaluation that were addressed in this review -- Quality Control, Planning, Data Collections and Analysis, Evidence, Records Maintenance, Reporting, and Follow-up. The team also concluded that the two reports tested met CIGIE's inspection standards and complied with our internal policies and procedures. The report is on our website at https://www.cpb.org/files/oig/reports/CPB_OIG_2018_Peer_Review_System_Report.pdf.

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 Visits

During this semiannual reporting period, the Inspector General and selected staff visited six Washington, DC area stations and met with management and staff at each station. The stations included: WTMD-FM, Towson, Maryland; WETA-TV, Washington, D.C. area; MPT-TV, Owings Mills, Maryland; WYPR-FM, Baltimore, Maryland; WEAA-FM, Baltimore, Maryland; and WAMU-FM, Washington, D.C. During these visits, the IG discussed the mission of the OIG and was briefed on each station's operations and unique challenges. Each station visit was different and informative.

Participation in CIGIE

During this period, the IG continued to participate as an active member of the CIGIE, an independent entity established by the IG Act to address issues of integrity, economy and efficiency that impact the IG community. The IG also participates in the Legislation and Technology committees.



II . CPB AUDIT RESOLUTION ACTIVITIES

Message from the Chief Financial Officer and Treasurer

March 31, 2020

CPB continues to work closely with the OIG with an overall goal to maximize the value to the American Public of the public media system. Their 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 consisting of 1,178 public radio and 356 public TV stations.

Audit findings provided by the OIG have provided the foundation for 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 reduced questioned costs.

CPB continues to communicate with grantees and provide them with training on compliance with the Communication Act and CPB policies and procedures. The OIG also makes presentations at public media meetings in their efforts to provide insight on their audit findings and to provide recommendations to licensees on compliance matters.

While our normal processes of communicating with our grantees may be impacted with the modifications in our work environments resulting from the current COVID-19 pandemic, we are all working together, utilizing multiple aspects of technology to maintain the integrity of our programs and grants and address the needs of the America's public media system.

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 five 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	\$800,812
Reports for which management decisions were made during the reporting period	5	\$7,646	\$47,560
Subtotal	10	\$7,646	\$848,372
Reports for which final action was taken during the reporting period.	10*		
<ul style="list-style-type: none"> • Dollar value of disallowed costs that have been recovered through collection or offset. 		\$7,646	\$813,316
<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.	3	\$0	\$35,056

* Final collection actions occurred on seven reports and penalties were collected on four reports during this reporting period.



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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 the Inspector General or file a complaint through our website. Your report may be made anonymously or confidentially.

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

Fax: 202-879-9699

Email: oigemail@cpb.org

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

Website: https://www.cpb.org/oig/contact_us



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